



To become a best partner in IT intelligentization

2025 Sustainability Report



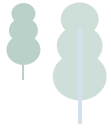


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Preface/Introduction

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About This Report

Scope and Duration of the Report

Welcome to the 2025 Sustainability Report of MetaAge Digital Co., Ltd. (hereinafter referred to as MetaAge, the Company, or we). This report outlines the key sustainability issues, management approaches, performance achievements, and future strategies of MetaAge and its subsidiaries, including Global Intelligence Network Co., Ltd., Epic Cloud Co., Ltd., and MetaGuru Digital Co., Ltd.

The report covers the period from January 1 to December 31, 2025, and presents our efforts and progress across the dimensions of corporate governance, economic performance, environmental stewardship, and social responsibility. Where applicable, any variations in reporting boundaries are specified within the relevant sections.

The financial data disclosed in this report have been audited by an independent external auditor and are publicly available. The reporting boundary covers MetaAge and its consolidated subsidiaries, including Global Intelligence Network Co., Ltd., Epic Cloud Co., Ltd., MetaGuru Digital Co., Ltd., Corex, Brainstorm, Qianjin, Renzi, Diantong, Junhong, Aowo, Dehong, Beijing Hongsheng, and Shanghai Yangshuo.

The greenhouse gas (GHG) inventory data, verified by an independent third party, are reported within the same organizational boundary as the consolidated financial statements. Financial data are presented in New Taiwan Dollars (NTD), while all other information is expressed in internationally recognized units of measurement.

Release Date

This report is published annually. The previous report was released in June 2025, and the current report was published in May 2026. Previous reports in both Chinese and English are available for download on the Company's sustainability website: https://www.metaage.com.tw/esg/download_report

Contact Information

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Email: ESG@metaage.com.tw
MetaAge official website: <https://www.metaage.com.tw/>
Maedat Sustainability Map: <https://www.metaage.com.tw/esg/sustainable-map>

Report Compilation Principles and Guidelines

This report is based on the following reporting guidelines and framework:

- Global Reporting Initiative (GRI): Universal Standards 2021
- Financial Stability Board (FSB): Task Force on Climate-related Financial Disclosures (TCFD)
- Sustainability Accounting Standards Board (SASB): Industry Sustainability Accounting Standards
- Other international standards: such as the United Nations Global Compact, Social Responsibility Guidelines (ISO 26000), etc

External Verification

To ensure objectivity and accountability, MetaAge commissioned Bureau Veritas S.A. Co., Ltd. (BV), an independent third-party certification body, to conduct an external verification of this report. The verification process strictly adhered to the GRI Universal Standards 2021 disclosure requirements and reporting principles, and was executed in accordance with AA1000AS v3 (Type II, Moderate Level) assurance standards. The complete verification statement is included in the [appendix](#) at the end of this report.

Category	External Verification and Confirmation	Data Scope	Check the Verification Scope
Financial Reporting	KPMG	Consolidated financial report	Same as the consolidated financial report
Greenhouse Gas Inventory	Taiwan Germany North German Technical Monitoring Consultants Co., Ltd. (TUV NORD).	Consolidated financial report	Same as the consolidated financial report
Sustainability Report	Bureau Veritas Consumer Products Services Co., Ltd. (BV)	1. Financial Information: Same as consolidated financial report 2. Greenhouse gases: Same as consolidated financial reports 3. Non-financial information: MetaAge, Global Intelligence Network, MetaGuru Digital, Epic Cloud	MetaAge, Global Intelligence Network MetaGuru Digital, Epic Cloud

Information Quality

This report is prepared in accordance with the company's "Sustainability Report Preparation and Verification Procedures" and incorporates internal control systems to ensure the completeness and accuracy of information disclosure. Each unit provides data and information confirmed by supervisors, which are compiled by the report working group, verified by third parties, and internally revised. The sustainability unit supervisor reviews and confirms the verification results, and finally submits to the board of directors for approval before release.

Facing Aspect	Responsible Units	Responsibilities
Corporate Governance	Board Level - Sustainability Committee	- Formulate, promote, and strengthen the company's sustainable development policies, annual plans, and strategies - Review, track, and revise the implementation status and effectiveness of sustainable development - Supervise the disclosure of sustainability information and review reports - Oversee the integration of sustainability performance and risk management
Management Level	Sustainability Committee	- Complete a review of major issues and coordinate cross-departmental sustainability actions - Promoting sustainability affairs - Track strategic goals and performance control - Execution of sustainability KPIs and risk opportunity management - Consolidate sustainability promotion results and submit them to the board-level committee - Resource allocation
Execution Level	Unit Supervisor, Sustainability and Environmental Safety Risk Management Office	- Review and finalize the report content, and submit a report to the Sustainability Committee - Promotion of sustainability and risk management affairs
	Window Contacts and Supervisors of all Departments and Units	- Collect relevant data and statistics, manage goals and indicators, and disclose information after supervisors confirm the accuracy and completeness of the information
Inside	Report Working Group	- Promotion and progress control of report operations, content editing and revision, overall planning
	Audit Room	- Verify the effectiveness of control systems within sustainability information
External	Independent Verification Bodies	- External verification

Information Recompile

- [P.45:](#) The 2024 annual report MetaAge's Economic Value Distribution Table contains errors in shareholder dividends, community investment, and government subsidy data, which have been corrected.
- [P.114:](#) The water resource usage data in the 2024 report has been corrected due to an error in the calculation method.

Words from the Chairman

MetaAge is committed to becoming the best partner in intelligent IT solutions, working closely with subsidiaries and supply chain partners to continuously create value for stakeholders. Through sustained investment in responsible governance, green operations, and digital talent development, we translate our commitment to sustainability into concrete actions.

In 2025, MetaAge achieved consolidated annual revenue of NTD 21.84 billion, representing a year-on-year increase of 18.84% and reaching a new historical high. This milestone reflects the Company's strong growth momentum driven by intelligent technologies and sustainable development, as well as the collective efforts and dedication of all employees.

Driving Intelligent Transformation and Global Growth

The rapid advancement of generative artificial intelligence (AI) in recent years has accelerated enterprise cloud adoption and reshaped IT investment priorities. Across industries, increasing emphasis is being placed on AI applications, cloud computing, and cybersecurity compliance. To address these trends, MetaAge has continued to invest strategically in cloud services and cybersecurity businesses, strengthening the service capabilities of its three major public cloud platforms.

Our 24x7 Managed Service Provider (MSP) Operations Center delivers comprehensive architecture, performance, service, and cybersecurity monitoring and management, enabling enterprises to overcome challenges related to AI deployment capabilities and implementation experience. Through innovative and integrated solutions, we support customers in accelerating digital transformation and achieving operational excellence.

In overseas markets, MetaAge continues to advance both vertical and horizontal integration among its subsidiaries, including MetaGuru Digital in the Asia-Pacific region, Brainstorm in the United States, and Corex in South Africa. By fostering resource sharing, technological empowerment, and cross-border collaboration, we are building a cross-regional and cross-industry value chain to enhance our market influence and provide enterprise customers with one-stop intelligent transformation services.

Strengthening Sustainable Governance

MetaAge remains committed to strengthening sustainable governance and operational resilience. In 2025, the Company maintained internationally recognized certifications, including ISO 27001, ISO 45001, and ISO 14064-1, while achieving a B-level management rating in the Carbon Disclosure Project (CDP) Climate Change Questionnaire. These accomplishments demonstrate our capabilities in cybersecurity, occupational health and safety, greenhouse gas management, and climate governance.

Advancing Social Impact and Workplace Sustainability

In 2025, MetaAge further demonstrated its commitment to workplace sustainability, social responsibility, and technology-driven innovation. The Company received the HR Asia Best Companies to Work for in Asia Award, achieving scores significantly above the regional average in corporate culture, employee engagement, and teamwork. By integrating human resource management with AI technologies, MetaAge also strengthened talent development and retention mechanisms, earning both the TCSA Workplace Wellbeing Leadership Award and the Gender Equality Leadership Award for consecutive years.

Beyond the workplace, MetaAge continues to expand its social impact by bringing digital resources to underserved communities and deepening engagement with educational institutions. Through hands-on interactions and industry-academia collaboration, we promote digital literacy and cultivate future-ready talent from elementary schools to universities, contributing to long-term societal development.

Leveraging our core technological capabilities to create social value, MetaAge was recognized with Silver and Bronze Awards at the Taiwan Sustainability Action Awards (TSAA) for projects including "Technology Sustainability, Lighting the Digital Dream" and "Predicting Health with AI." These initiatives reflect our achievements in resource circulation, educational equity, and health innovation. In recognition of our continued commitment to transparent information disclosure, the Company also received the TCSA Sustainability Report Gold Award in 2025 and earned the GCSA Global Corporate Sustainability Award Bronze Award for the first time.

Climate Action and Sustainability Commitment

MetaAge is actively responding to climate change through operational carbon reduction and strengthened climate governance. Since 2023, the Company has implemented green procurement initiatives, with procurement volumes increasing year by year to progressively integrate environmental responsibility into daily operations.

To increase renewable energy adoption, MetaAge officially launched a rooftop solar power generation system at its Neihu headquarters in 2024 and, beginning in 2025, expanded its efforts through external green electricity procurement to accelerate the energy transition. In alignment with national climate policy, the Company raised its 2030 carbon reduction target to 28% in early 2025, reaffirming our commitment to long-term sustainability.

Looking Ahead

In 2026, MetaAge will continue integrating cloud and on-premises resources while collaborating with subsidiaries to support enterprise AI implementation across vertical industries. By optimizing resource allocation and improving operational efficiency, we aim to accelerate digital transformation and create sustainable value for customers and society.

Amid a rapidly evolving business environment and growing global sustainability expectations, MetaAge remains committed to prudent management and innovation-driven growth. As we pursue long-term business success, we will continue balancing corporate responsibility with social impact, working alongside employees, customers, and partners to build a more resilient and sustainable future.

Joshua Tzeng

Chairperson of MetaAge

Company Profile

Business Vision

Become the best partner for IT intelligence

MetaAge was founded in 1998 with the goal of becoming a "professional IT application service provider," focusing on introducing the world's most advanced information service software and hardware products to comprehensively meet enterprise clients' IT needs. Various intelligent technologies are the most effective ways for enterprises to enhance their competitiveness. Leveraging its deep experience in the information services field, MetaAge continuously introduces globally leading IT solutions and strengthens its technical service capabilities, remaining the best partner for IT intelligence.



Establishment Date

Founded in April 1998

Release Date

Launched in August 2001 (Stock Code: 6112)

Join Us

August 2019
Joined BenQ Qisda

Renamed

June 2022
Renamed from the original name 'SYSAGE Technology' to 'MetaAge'

Company Positioning

To become the best IT intelligence partner for enterprises by enhancing productivity and strengthening corporate competitiveness through intelligent and mobile solutions.

Revenue

In 2025, MetaAge achieved a full-year revenue of NT\$21.84 billion.

Service Locations

Our business scope covers all of Taiwan Taipei, Hsinchu, Taichung, and Kaohsiung

Number of Employees

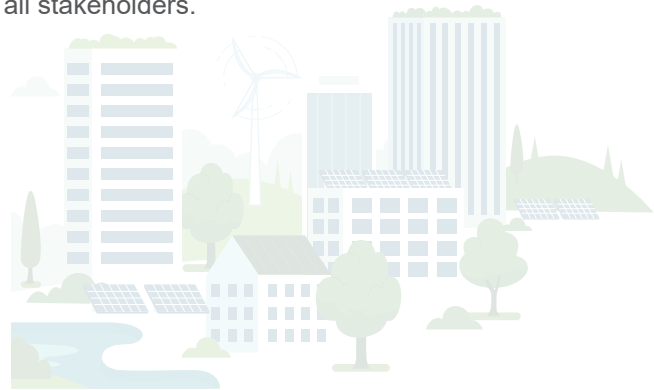
As of 2025, the company maintains a total workforce of approximately 655 employees.
*Note: Data as of December 31, 2025, includes MetaAge, Global Intelligence Network, MetaGuru Digital, Epic Cloud

Ecological Network

An extensive ecosystem of over 1,500 distribution partners, serving a broad range of industries across Taiwan.

Awards and Recognition

In 2025, MetaAge continue to receive recognition for its sustainable management and industry performance, winning the TCSA Taiwan Corporate Sustainability Award Gold Award for Information and Communication Industry Sustainability Report, the Gender Equality Leadership Award, and the Workplace Wellness Leadership Award for the first time; Two projects were also recognized with the Taiwan Sustainable Action Awards. On the client side, it was recognized with the CTBC Financial Holding Sustainability Excellence Award. In terms of industry performance, our partner manufacturers—including Dell, Cisco, Microsoft, Aoni Intelligence, Veeam, Citrix, OpenText, and others—have all highly recognized our achievements. These honors carry positive and motivating significance. We will continue to strive to enhance our competitiveness, strengthen our market position, and provide high-quality services and contributions to our customers and all stakeholders.



Sustainability Recognition

- 2025 Asia's Best Employer Award
- CDP Climate Change Questionnaire Management Grade B
- TCSA Information and Communication Industry Sustainability Report Gold Award
- GCSA Global Corporate Sustainability Awards: Bronze Award for Reporting
- TCSA Gender Equality Leadership Award, Workplace Wellbeing Leadership Award
- TSAA SDG4 Silver Award, SDG3 Bronze Award

External Partner Certifications



Obtain Taiwan agent status by 2025



Taiwan exclusive distributor



The only GcSP certified agent in Greater China

Client-Validated Accolades

- CTBC Financial Holding Sustainability Excellence Award

Original Manufacturer Qualifications and Recognition



2025 Partner of the Year Award



In 2025, MetaAge was awarded Best ISG Agent
In 2025, Tuidi was awarded Best CSG Distributor Partner
In 2024, MetaAge was named Best Contributor;
In 2024, Global Intelligence Network was awarded best ISG Distributor Partner



2025 AI Ecosystem Pioneering Award
2024 Taiwan's Best Agent



2024 ASEAN Agency of the Year Award



FY24 Taiwan Distributor Best Pioneer Award



2024 Excellence Agent Award



2025 Distributor Empowerment Award

Note: The statistical scope of this table covers January 2025 to the end of March 2026

2025 ESG Highlight Performance

E

Environmental Aspects

CDP Climate Change Questionnaire Grade **B**

MetaAge Environmental Goals

28%

Carbon Reduction by 2030

38%

Carbon Reduction by 2035

RE 7.99%

(Scope 1+2) carbon reduction reaches

15.7%

The amount of green procurement is approximately

2.72

million

(up 1.8 times year-on-year).

Low-carbon cloud application revenue increased year-on-year

20.36%

ISO 14064-1

Organizational-level greenhouse gas inventory

S

Social Aspects

Asia's Best Employer Award

Employee satisfaction

8.2

Employee stock ownership trust participation rate

87.7%

(year-on-year increase +2.7%)

STP Digital Talent Academy (21st - 25th cohorts).

The total sponsorship amount reached

720,000

NTD

Cultivating up to

100

students

2024-2025 Donation of Charity Computers

The total number exceeded

375

units

ISO 45001

Occupational Safety and Health Management System

G

Governance Aspects

Corporate Sustainability Award

TCSA

TSAA

GCSA

Average Customer Satisfaction

95.89

points

Consolidated Revenue Reached

21.84

billion NTD

Client Sustainability Audit

69 Completed

100%

Pass

ISO 27001

Information Security Management System

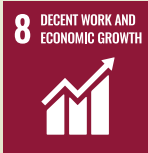
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About MetaAge

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- About MetaAge
- Sustainability Strategy and Development Goals
- Sustainability Topics & Stakeholders



Corporate Name Change

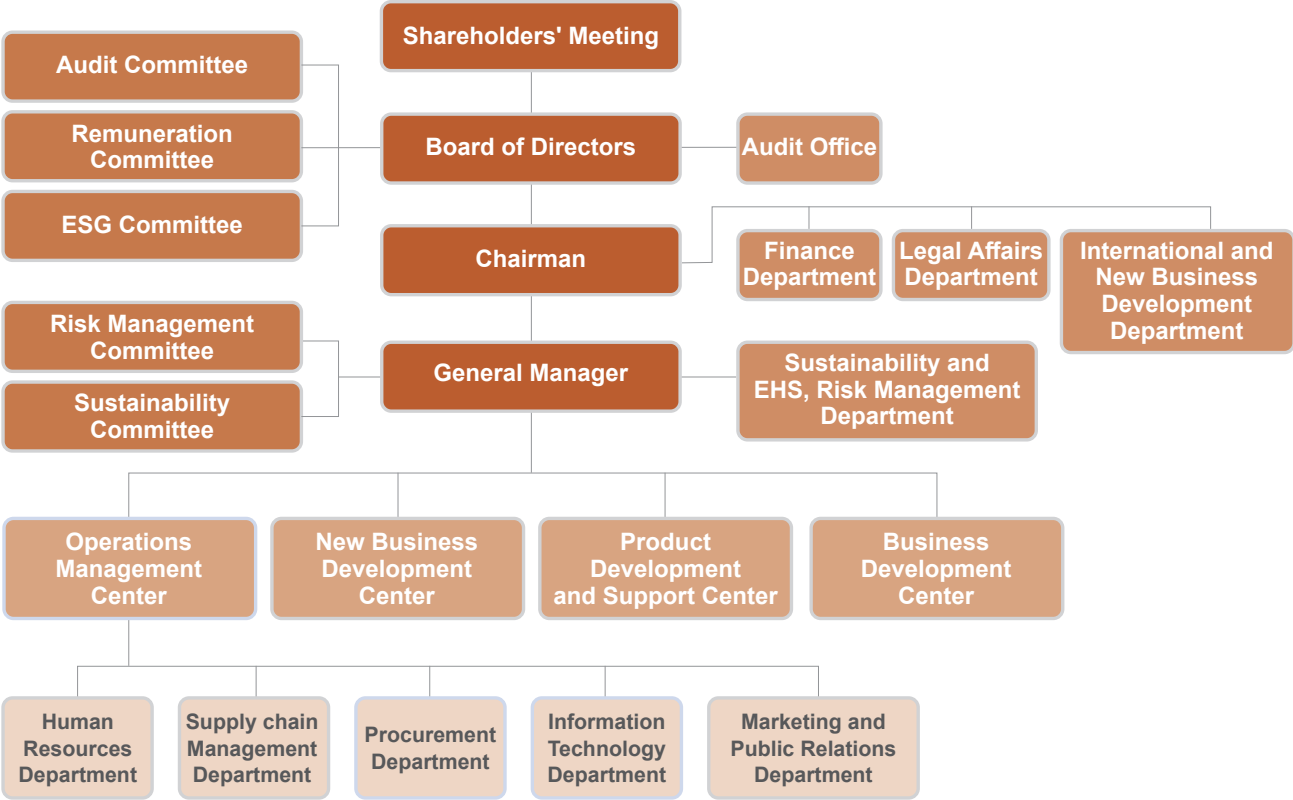
Originally established as Sysage Technology, MetaAge has long served as a professional distributor in the information services industry, continuously introducing world-class technologies and solutions while working closely with channel partners to support Taiwanese enterprises in advancing digital transformation.

As enterprise needs evolve from systematization toward intelligence, businesses increasingly recognize that conventional digitalization alone is no longer sufficient to remain competitive in a rapidly changing market. The rise of emerging technologies, including AI, cloud computing, and immersive digital ecosystems, has accelerated demand for more intelligent and integrated IT solutions. In response, enterprises are actively preparing for the next wave of digital transformation to capture new business opportunities.

Against this backdrop, MetaAge has redefined its role and mission, aspiring to become the preferred partner for enterprise IT intelligence. Reflecting this strategic vision, the Company evolved its English name from “Sysage”—representing system integration (“Sys”)—to “MetaAge,” symbolizing readiness for the next era of intelligent and digital innovation.



Organizational Structure



Company History and Major Milestones

Before 2000

- April 1998: The Ministry of Economic Affairs approved the establishment of the company in Hsinchu, with a paid-in capital of NT\$34,300,000
- May 1998: Obtained distribution and agency rights for Cisco (USA) network products
- July 1998: Taichung Office established
- January 1999: Kaohsiung office established
- January 1999: Obtained distribution and agency rights for Dell workstation products
- September 1999: Obtained distribution and agency rights for database products from Oracle Corporation (USA).

2001- 2010

- August 2001: Officially listed on the Taipei Exchange of the Republic of China (Stock Code: 6112)
- June 2002: Due to the integration needs of marketing, R&D, testing, and warehousing, purchased office buildings on the 8th~11th floors at Nos. 512, 514, and 516, Section 1, Neihu Road, Neihu District
- July 2003: Obtained exclusive agency rights for Citrix Enterprise Information Application Access Platform
- August 2003: Transferred from OTC to Taiwan Stock Exchange (OTC to listed)
- April 2007: Officially became an Oracle Authorized Education and Training Center (OAEC)
- August 2007: Obtained agency rights for EMC Taiwan
- December 2008: Obtained HDS distribution and agency rights
- February 2009: Obtained the distribution and agency rights for Informatica
- July 2010: Obtained agency rights for VMware Taiwan

2011- 2020

- January 2013: Obtained agency rights for SafeNet Taiwan
- July 2013: Obtained agency rights for Red Hat Taiwan
- November 2013: Obtained agency rights for Quantum Taiwan
- January 2015: Officially became the agent for Eaton products
- January 2016: Became an authorized corporate distributor by Apple
- February 2016: Became an authorized distributor for global enterprise management software provider SAP (Siipu).
- May 2016: Became an authorized distributor for STULZ, a German supplier of precision air conditioning systems for data centers
- April 2017: Became a member of Dell Taiwan's "Digital Transformation Cloud Alliance."
- May 2018: Acquired agency rights for Akamai Taiwan
- September 2019: Joined Qisda
- February 2020: Obtained agency rights for SecurityScorecard
- May 2020: Obtained UiPath agency rights
- June 2020: Obtained Hubspot agency rights

2021- Present

- January 2021: Acquired 100% equity of South African company COREX (PTY) LTD
- March 2021: Qisda Technology acquired 16.37% of the company's shares, cumulating 51.41% of shares.
- May 2022: Acquired AWS MSP status
- On June 23, 2022, it was renamed MetaAge Digital Co., Ltd
- September 2022: Acquired Microsoft agency rights
- In December 2022, it acquired 100% equity of MetaGuru Digital
- In 2023, METAMatch Cloud Market was established
- In August 2023, it acquired a 35.09% stake in Brainstorm Corporation
- November 2023: Obtained agency rights for MinIO
- In January 2024, its stake in Grandsys Tech's stake increased to 40.15%.
- April 2024: Acquired Zscaler agency rights
- April 2024: Obtained agency rights for Aoyi Intelligence
- In July 2024, became the exclusive agent for RedHat Greater China
- July 2025: Obtained Databricks Selected Partner status
- January 2026: Obtained AWS agency rights
- January 2026: Acquired Forcepoint agency rights

Xizhi Warehouse Management Center

13F, No. 43-2, Zhongxing Road, Xizhi District, New Taipei City

Hsinchu Branch

- 9F-A, No. 1, Section 3, Gongdao 5th Road, East District, Hsinchu City
- 03-5437168
- 03-5437169



Taichung Branch

- Section 2, Gongyi Road, Nantun District, Taichung City B1, 13th Floor, No. 51
- 04-2327-1151
- 04-2327-1152



Kaohsiung Branch

- Bo'ai 4th Road, Zuoying District, Kaohsiung City No. 6, 8th floor
- 07-5505820
- 07-5505821



Taipei Headquarters
Global Intelligence Network
Epic Cloud
MetaGuru

- Section 1, Neihsu Road, Neihsu District, Taipei City 10th Floor, No. 516
- 02-8797-8260
- 02-8797-8261



Other Consolidated Financial Report Entities' Global Locations

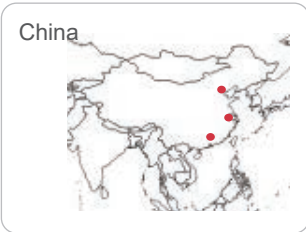
MetaAge's subsidiaries have operational bases in North America, South Africa, China, and Taiwan.



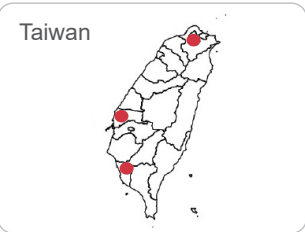
Brainstorm Corporation



Corex (PTY) LTD



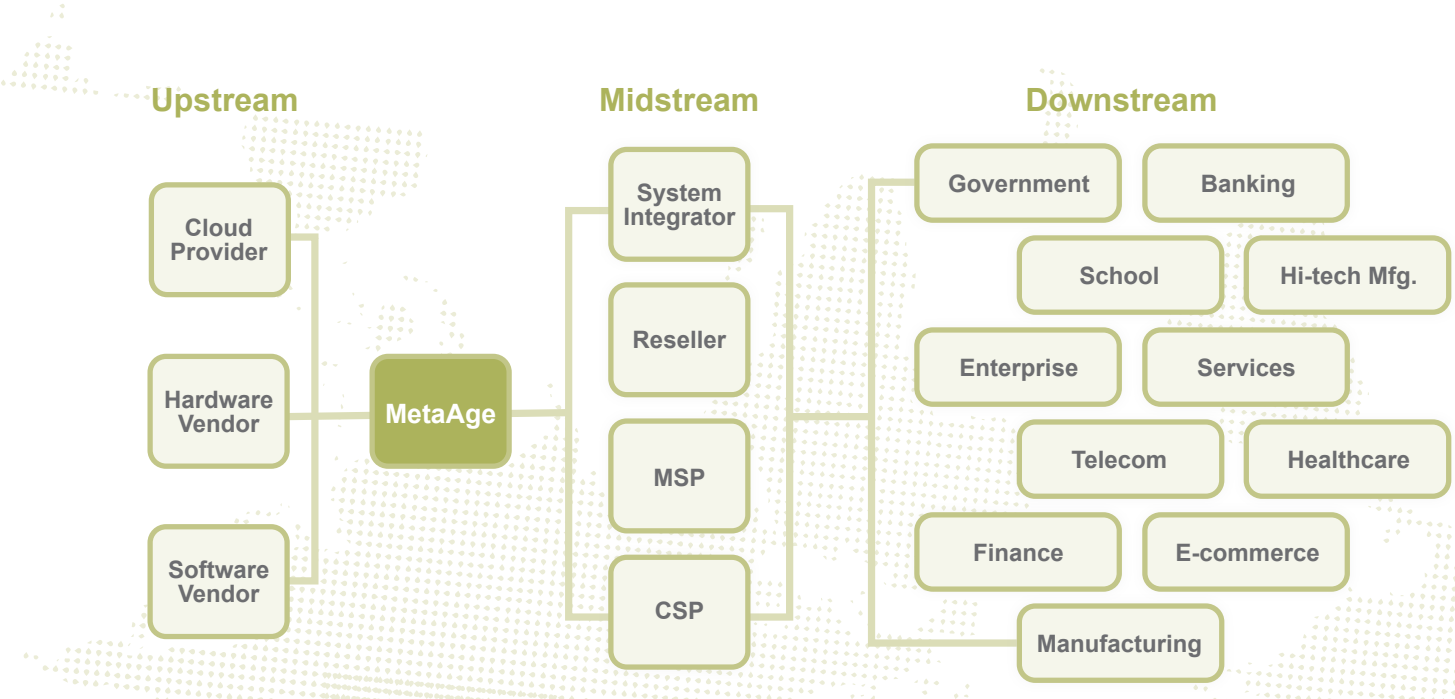
Beijing Hongsheng



DSIGroup/ DKABio/ ADVANCEDTEK INTERNATIONAL CORP./ APEO Human Capital./ Grandsys Technologies Inc.

MetaAge Operation Base

Key operational locations include: MetaAge Neihsu Headquarters, Xizhi Warehouse Management Center, Hsinchu Branch, Taichung Branch, and Kaohsiung Branch. Among them, subsidiaries such as Global Intelligence Network, Epic Cloud, and MetaGuru Digital have operational bases all located in the Neihsu headquarters building.



Industry Positioning

MetaAge and its subsidiaries are midstream value-added agents, mainly representing various communication and internet hardware and software products, workstations and servers, and integrated tool application software. Through their integration capabilities, they provide professional consulting and technical services as comprehensive solutions (Total Solution) to downstream distributors, who then sell them to end users.

The upstream of this industry mainly consists of various network hardware and software, host systems and application software, and cloud service providers; Downstream includes system integrators, distributors, and end users engaged in the sales of information-related products. Currently, upstream companies in the information industry mainly focus on research, development, and manufacturing of information-related products; Midstream distributors prioritize market promotion and establishing marketing channels as their primary business objectives; Downstream operators provide end-user services such as transportation, installation, maintenance, and technical support.

Business Model

MetaAge and its subsidiaries distribute and represent products from over 50 world-renowned IT brands, such as Akamai, AWS, Cisco, Check Point, Dell, Microsoft, Oracle, Pure Storage, Red Hat, Veeam, and others. Their reach and coverage in Taiwan's IT market, as well as their deep understanding of various technical solutions, are industry-leading.

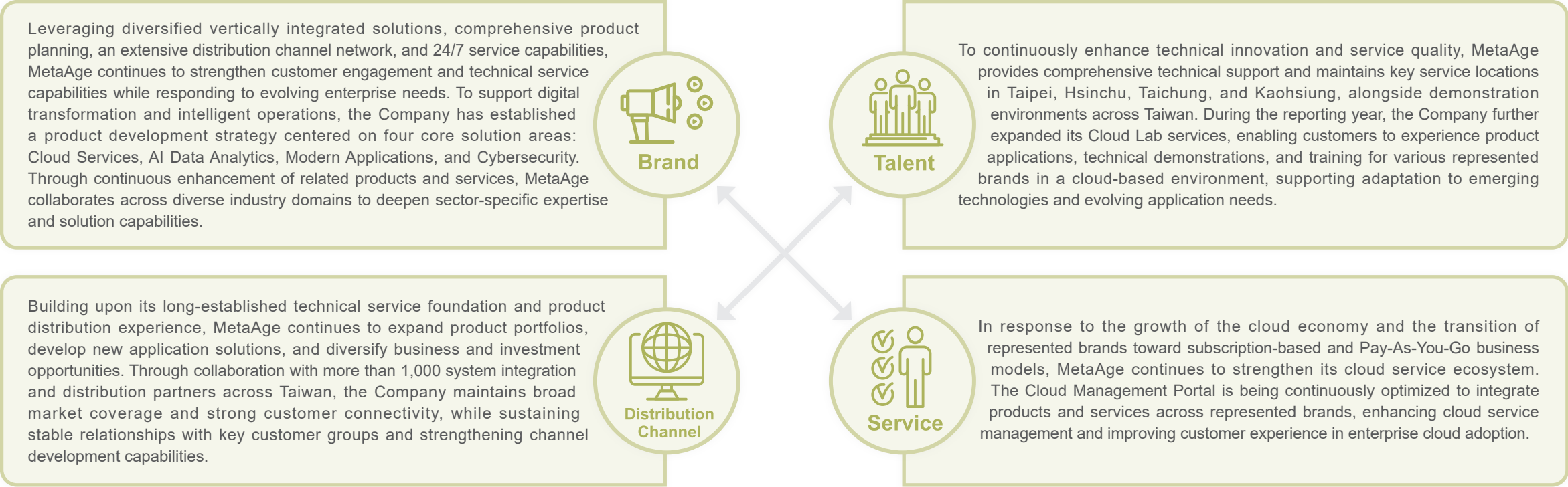
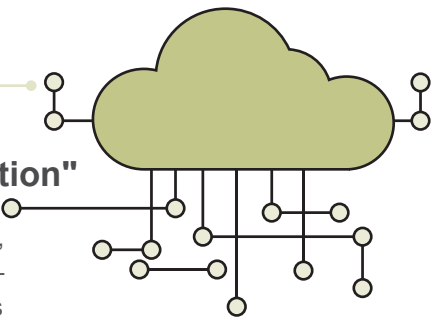
MetaAge possesses deep expertise in vendor ecosystems and operational models, enabling us to deliver expert consultation, project collaboration, one-stop services, and multi-brand product integration to our channel partners.

Furthermore, MetaAge operates dedicated Demo Centers across Taipei, Hsinchu, and Kaohsiung—an industry-leading footprint. These facilities serve as testbeds for system installations, showcases for solution implementations, and comprehensive pre-sales Proof-of-Concept (POC) environments. Additionally, our Managed Service Provider (MSP) Center provides 24/7 round-the-clock monitoring, ensuring the continuous availability, performance, and information security of enterprise architectures and services.

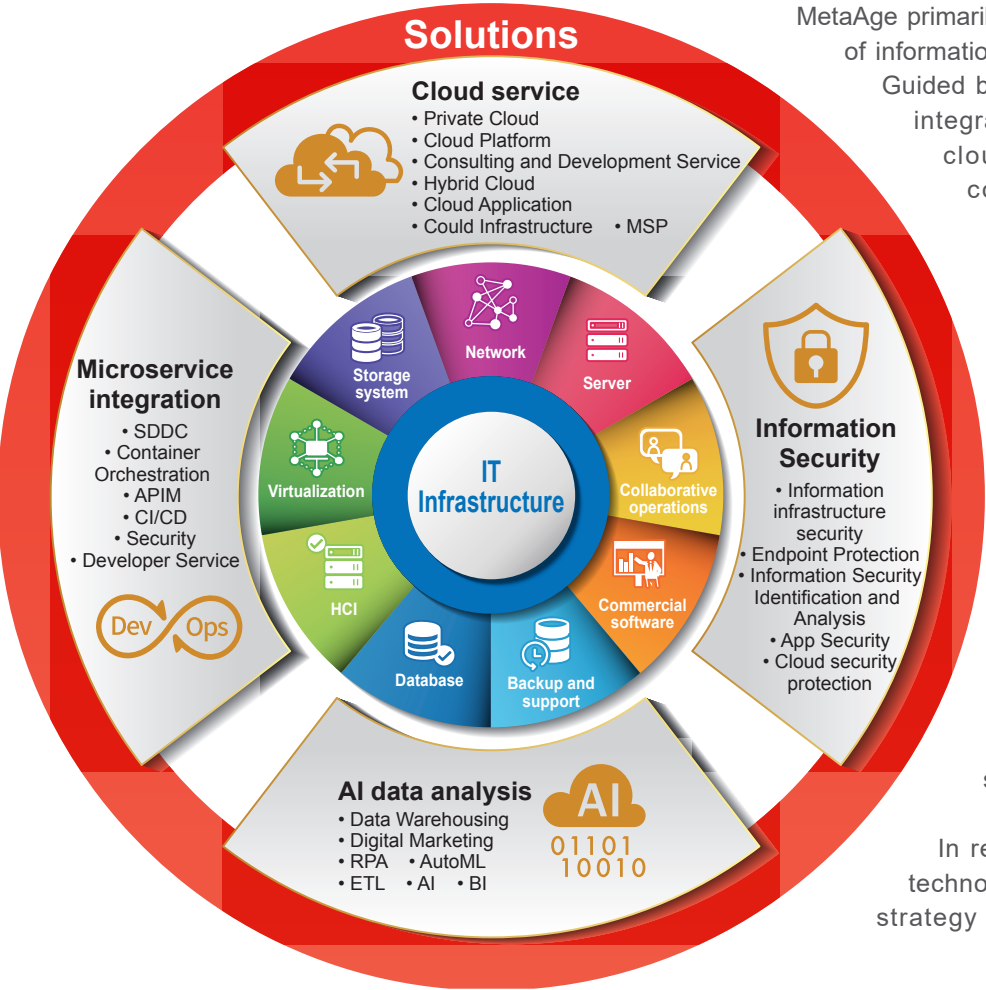
Operational Strategy.

Operational Strategy: "Leading Brands, Value-Added Services, Cloud-to-On-Premises Integration, Digital transformation"

MetaAge provides internationally recognized hardware and software solutions, supported by certified technical professionals, extensive channel networks, and comprehensive technical consulting and maintenance services. Guided by four core pillars—brand partnerships, talent, channels, and services—the Company continues to strengthen its business development capabilities and service value. By delivering integrated ICT solutions tailored to customer needs and budgets, MetaAge helps enterprises improve IT operational efficiency, strengthen digital infrastructure, and build a resilient foundation to support long-term growth and competitiveness in an increasingly dynamic business environment.



Products and Services: Four Major Solutions.



MetaAge primarily engages in the agency, distribution, and trading of information and communication technology (ICT) products. Guided by its business philosophy of brand partnerships, integrated services, and bridging enterprises to the cloud-connected world, the Company provides comprehensive network equipment and ICT hardware and software solutions as a trusted ICT Solution Provider, supporting enterprises in building more efficient and intelligent cloud application environments.

As digital transformation accelerates, MetaAge recognizes that traditional IT infrastructure—such as servers, storage systems, networking equipment, and databases alone—is no longer sufficient to drive sustainable innovation and business transformation. Enterprises increasingly require the integration of emerging technologies, including cloud services, big data analytics, artificial intelligence (AI), DevOps, and microservices, while simultaneously strengthening cybersecurity resilience.

In response to evolving market demand and global technology trends, MetaAge has developed a product strategy centered on four core solution pillars: Cloud

Services, AI Data Analytics, Modern Applications, and Cybersecurity. By continuously strengthening its product and service portfolio and integrating industry-specific expertise across sectors, the Company is committed to delivering end-to-end intelligent solutions tailored to diverse business needs.

To further enhance service capabilities, MetaAge established the industry's dedicated Software Research and Development Center, enabling the development of customized software solutions aligned with customers' operational requirements. As technologies such as cloud computing, AI, and microservices continue to evolve, MetaAge supports enterprises by transforming advanced technologies into practical applications that address real operational challenges and improve business efficiency.

At the same time, the growing convergence of IT infrastructure and digital services has increased the need for interoperability and system integration. Infrastructure products—including firewalls, networking systems, and storage solutions—must increasingly incorporate emerging technologies such as web services and application programming interfaces (APIs) to meet evolving enterprise application requirements. Through continuous innovation and integration, MetaAge remains committed to helping customers build secure, agile, and future-ready digital environments.

Product and Service Guarantee

1 Enterprise Backup and Redundancy Solutions

Offsite backup

Technology threading

Resource integration

MetaAge provides comprehensive backup and redundancy solutions ranging from small and medium-sized enterprises (SMEs) to large corporations, while also supporting financial institutions and government agencies in strengthening business continuity and operational resilience. Through the integration of cross-platform and cross-product technologies, we help customers and partners address operational pain points and effectively respond to challenges arising from geopolitical risks and cybersecurity threats.

2 Integrated Cloud and On-Premises Solutions

Cloud-to-ground integration

Applied research

Cross-brand collaboration

Leveraging extensive technical expertise and product experience, MetaAge delivers one-stop integrated solutions that support enterprises and partners in connecting cloud-based systems with on-premises infrastructure and services. Through seamless integration, we help organizations enhance digital agility and strengthen operational resilience.

3 MSP Hosting Solutions

Cloud-to-On-Premises Integration

Applied research

Cross-brand collaboration

Having successfully passed MSP partner assessments and ISO 27001 certification, MetaAge provides comprehensive 24/7 managed cloud services throughout the year. Through proactive monitoring, management, and technical support, we help customers reduce operational barriers, strengthen cybersecurity readiness, and maintain stable and secure cloud operations.

In 2025, our company has not experienced any performance anomalies, service interruptions, or user service interruptions

Note:
Since MetaAge, Global Intelligence Network, and Epic Cloud are cloud service resellers, actual service availability and performance are maintained and supported by the original manufacturer. This indicator is not directly controlled by the three companies and is therefore not applicable.
Except for backup and version update plans (users notified), MetaGuru Digital's related product lines have not experienced unexpected performance anomalies, service interruptions, or user service outages





Application Showroom Demo Center

- MetaAge has a Demo Center, which is not only used for installing test machines but also serves as a true showcase of application results, fully supporting pre-sales proof-of-concept (Proof Of Concept) (POC). Currently, Demo Centers are established in Taipei, Hsinchu, and Kaohsiung branches, making their scale unmatched in the industry.

Managed Service Center (MSP Center)

Frontline Technical Services,
Expanding Enterprise IT Capabilities



Intelligent Monitoring
Ensuring stable and continuous system operations through proactive monitoring.



An all-around Technical Expertise
Reducing maintenance costs with comprehensive technical support



Resource Optimization
Optimizes infrastructure performance and cost efficiency through resource visibility and architecture planning

MetaAge MSP Situation Center



High Privacy and Compliance
ISO 27001 certified,
with processes using an ITIL framework

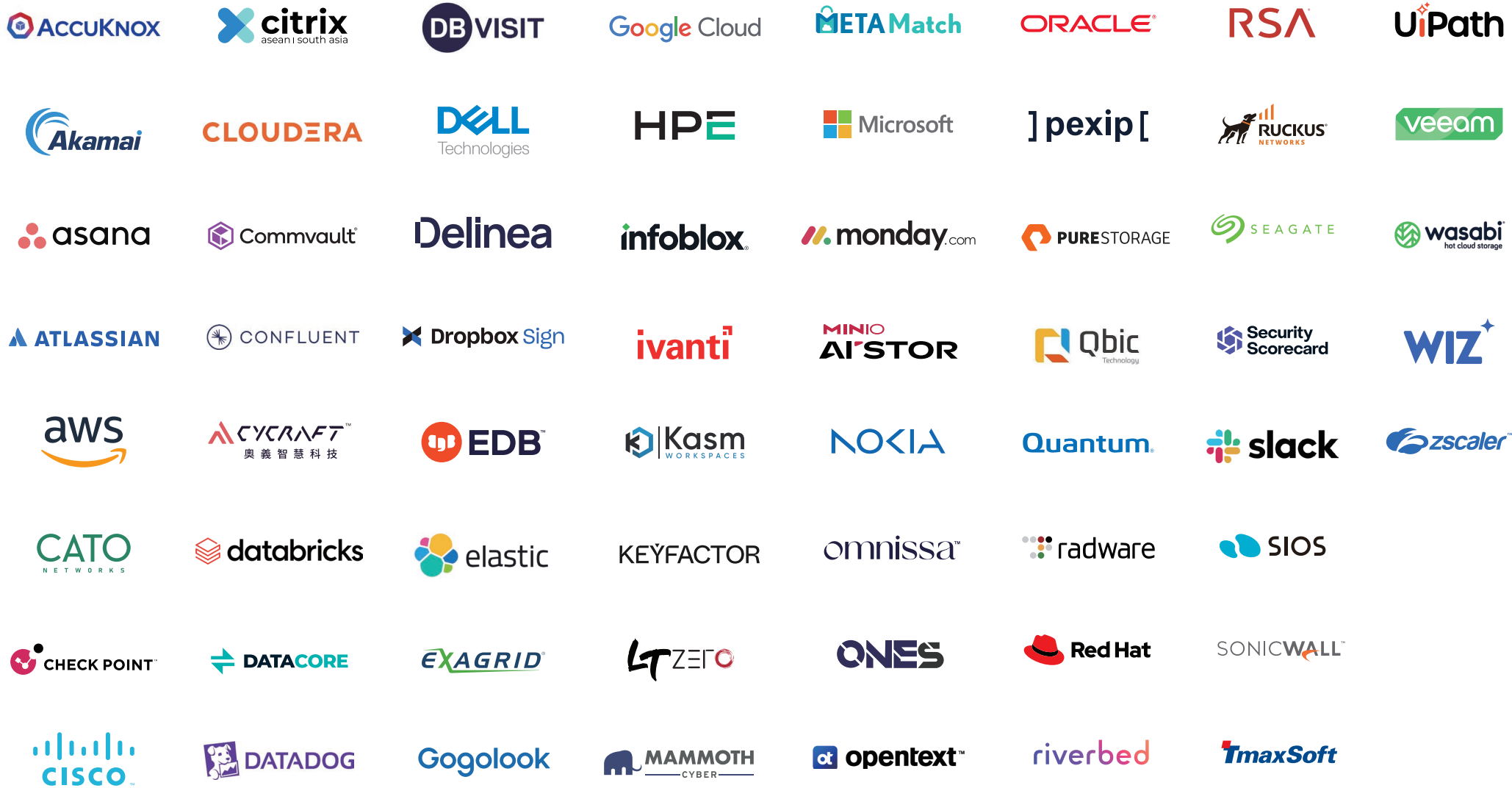


7 x 24 Dedicated Monitoring Service
A complete three-shift technical team with high technical capability



Customized Indicators and Real-time Alert Settings
A highly skilled, 24/7 technical team operating across three shifts

Brand of Agency for 2025.



2025 Partnered Brand Solutions by Application

Cloud service

Akamai

Microsoft Azure

aws

ORACLE

Google Cloud

Modern Applications & Open-Source Solutions

ACCUKNOX

CONFLUENT

ISOVALENT

MINIO AI STOR

ATLIASSIAN

elastic

Kasm

portworx

aws

EDB

KASTEN

Red Hat

Google Cloud

Microsoft Azure

AI and Data Applications

aws

Gemini

databricks

Microsoft AI

MINIO AI STOR

ORACLE

Microsoft Copilot

Information Security

ACCUKNOX

CATO

CYCRAPT

infoblox

Microsoft Defender

Security Scorecard

Akamai

CHECK POINT

DATADOG

ivanti

opentext

SONICWALL

CISCO

citrix asean

Delinea

KEYFACTOR

omnissa

WIZ

Gogolook

Kasm

radware

zscaler

Server

Network

Storage system

Backup and support

Virtualization

HCI

Database

Commercial software

Collaborative operations

CISCO

DELL Technologies

CATO NETWORKS

CISCO

HPE

NOKIA

radware

riverbed

RUCKUS NETWORKS

DATA CORE

DELL Technologies

PURE STORAGE

MINIO AI STOR

SEAGATE

wasabi hot cloud storage

Commvault

DELL Technologies

EXAGRID

LT ZERO

Quantum

SIOS

veeam

citrix asean | south asia

Microsoft

omnissa

Red Hat OCP-V

AWS Outposts

Azure Stack

Cisco HyperFlex

DELL Technologies

DB VISIT

EDB

ORACLE

Microsoft SQL Server

TmaxSoft

asana

Dropbox Sign

逐鹿數位 MetaGuru

Microsoft 365

monday.com

ATLIASSIAN

Google Workspace

Microsoft Teams

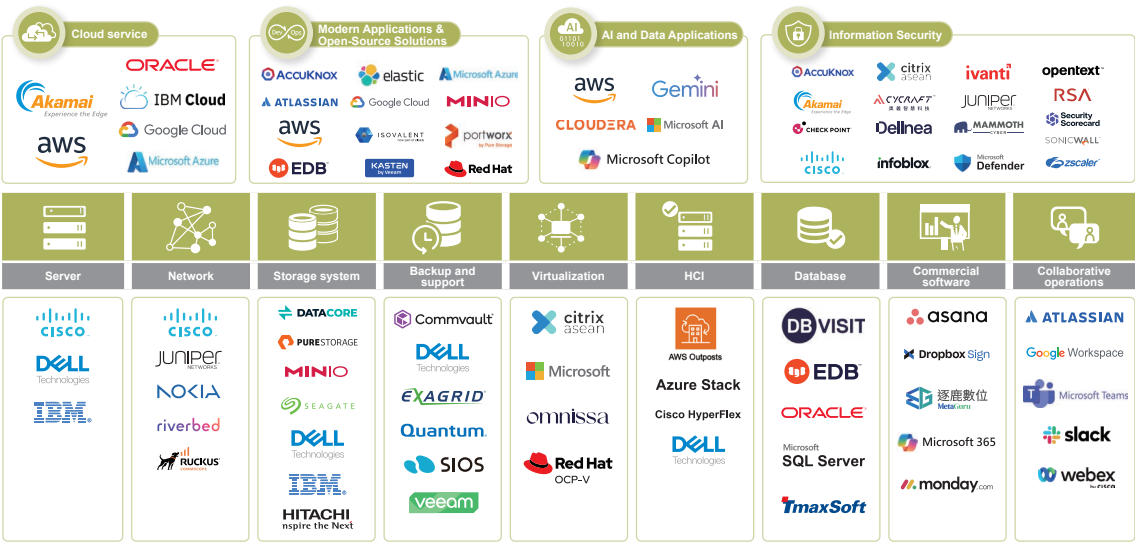
slack

webex by CISCO

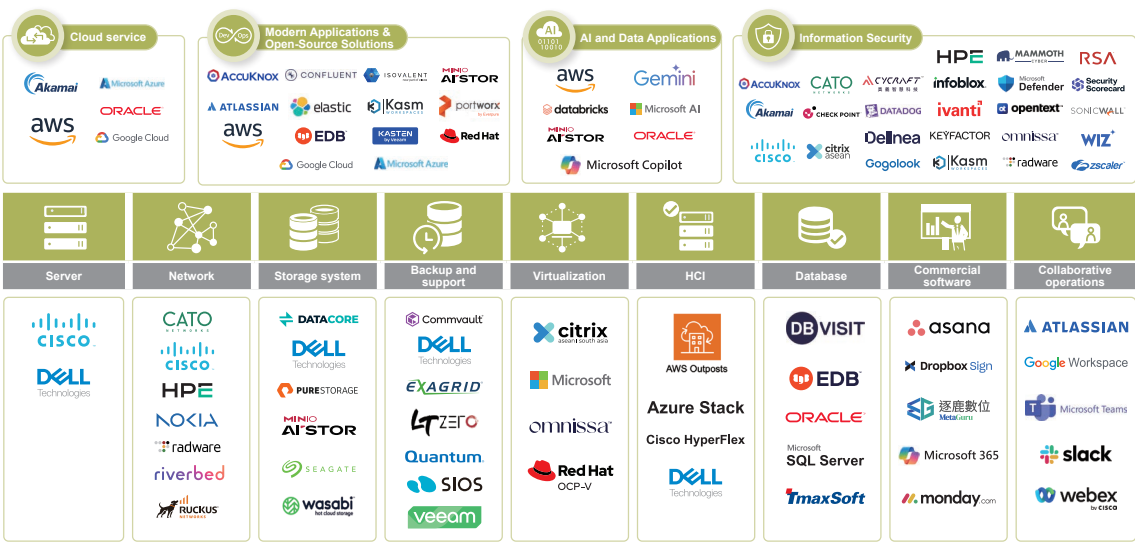
Comparison Table of the Company's Main Products and Solutions Over the Past Two Years

MetaAge’s represented brands are organized into four core solution categories—Cloud Services, Modern Applications, AI Data Applications, and Cybersecurity—further classified into nine product segments. In 2024 and 2025, represented brands were primarily concentrated in open-source technologies, artificial intelligence (AI), and cybersecurity, reflecting MetaAge’s response to evolving technology and enterprise digital transformation needs.

Overview of Brand Applications in 2024



Overview of Brand Applications in 2025





Innovative Service Models— METAMatch Ecosystem Matching Platform (Meta Cloud Market)

- Accelerated Digital Transformation Demand Among Enterprises
- On the Supply Side, There is a Lack of Channel Platforms
- Demand Side Manpower and Funding are Limited
- MetaAge Chain Partnerships

Key benefits of the MetaAge Cloud Market

1 Supply-side Complementarity:

By leveraging MetaAge’s integrated digital channels and ecosystem resources, the platform supports independent software vendors (ISVs) in addressing challenges such as limited sales capacity, fragmented product offerings, and information silos. Through ecosystem collaboration, partners are able to expand market reach and strengthen solution integration capabilities.

2 Meeting Needs:

The ecosystem platform team provides professional support services to help enterprise customers overcome challenges related to limited IT resources, technical expertise, and budget constraints. By offering tailored solution matching and implementation support, the platform enhances enterprises’ ability to adopt digital and AI-driven solutions efficiently.

3 Industrial Value Chain Upgrading and Transformation:

The platform facilitates the transition from traditional linear upstream–downstream relationships toward a more integrated and collaborative industry ecosystem. Through vertical and horizontal partnerships, stakeholders—including solution providers, consultants, channel partners, and enterprise users—can connect and collaborate to co-create greater value across the digital ecosystem.



① Cloud Market official website: <https://www.metamatch.market/>
Cloud Market Development Background: https://www.metaage.com.tw/cloud_marketplace/background_story
Further reading: "METAMatch Cloud Marketplace Platform Connects ISVs and SIs, Carefully Selecting the Best Choice for Enterprise Digital Transformation"
<https://www.metaage.com.tw/news/latest/615>
Commercial Times: MetaAge connects ISVs to build an AI application ecosystem and support digital transformation <https://www.ctee.com.tw/news/20240624701658-431202>
Commercial Times: METAMatch Drives Digital Transformation and Optimizes the Medical Industry Ecosystem <https://www.ctee.com.tw/news/20241021701219-431202>

Background:

In response to the rapid growth of the enterprise cloud market and increasing demand for artificial intelligence (AI) and digital transformation solutions, including among small and medium-sized enterprises (SMEs), MetaAge leveraged over 20 years of experience in IT distribution, system integration, and pre-sales and after-sales services for more than 50 leading global IT brands to establish the “METAMatch Ecosystem Matching Platform” in 2023.

The platform was developed to support enterprise software applications based on real-world business scenarios across diverse industry sectors. By connecting independent software vendors (ISVs), system integration partners (SIs), and enterprise users (End Users), METAMatch facilitates ecosystem collaboration within the information services industry and supports digital transformation across industries.

Approach:

To lower the barriers enterprises face in identifying suitable digital solutions amid an increasingly complex technology landscape, the METAMatch Ecosystem Matching Platform collaborates with more than 200 software vendors (ISVs) to provide integrated and tailored digital transformation solutions. Through an e-commerce-inspired management mechanism, the platform offers one-stop services covering areas such as smart enterprises, artificial intelligence (AI), ESG and sustainability, IT value-added services, food and beverage retail, smart education, smart manufacturing, healthcare, and smart leisure.

By combining industry expertise with application-based solution matching, the platform supports enterprises in selecting solutions aligned with their operational needs and accelerates digital transformation implementation across vertical sectors.

Metrics:

To continuously expand the METAMatch ecosystem, MetaAge established an annual target of adding 40 new ISV partners by 2025. In 2025, the number of newly added partners increased by 73 compared with the previous year, exceeding the annual target and further strengthening the platform’s ecosystem network.



Innovative Product Solution—MetaGuru Digital iCarbon Carbon Tracking System and Management Platform.

Carbon Management Platform: A Foundation for the Net-Zero Transition

As global net-zero commitments and ESG disclosure requirements continue to expand, enterprises face increasing demand for greenhouse gas (GHG) inventory, carbon data management, and supply chain carbon disclosure. Carbon management platforms have therefore become an important digital foundation supporting enterprises in sustainable governance and low-carbon transformation.

In response to this trend, MetaGuru Digital, a subsidiary of the MetaAge Group specializing in enterprise process management software, launched the “iCarbon” cloud-based carbon management platform in 2023 to support enterprises in establishing comprehensive carbon inventory and digital carbon management capabilities. iCarbon is designed in accordance with ISO 14064-1 and the GHG Protocol, the platform integrates operational data with carbon inventory processes to support carbon emissions accounting, emission source management, carbon data analysis, and report generation, helping enterprises strengthen long-term carbon governance and emissions reduction planning.

Product Features

- 1. Compliant with International Carbon Standards:** The platform is developed in alignment with ISO 14064-1 and the GHG Protocol, supporting enterprises in establishing inventory boundaries, emission source lists, and carbon management frameworks.
- 2. Multi-Dimensional Carbon Emission Data Analysis:** Through emissions statistics and hotspot analysis, the platform helps enterprises identify major sources of emissions and prioritize carbon reduction strategies. Our automated carbon inventory reporting solution automatically generates comprehensive inventory lists and reports, fully supporting third-party verification and corporate ESG disclosure requirements.
- 3. Automated Carbon Inventory Reporting:** The system automatically generates carbon inventory records and reporting documents to support third-party verification and ESG disclosure requirements.
- 4. Group-level Carbon Management Structure:** The platform supports multi-site and multi-organizational boundary management, enabling enterprises to centrally manage carbon emissions data across subsidiaries and operational locations.

① MetaGuru Digital official website: <https://www.metaguru.com.tw/products-solutions/icarboncloud>
Product news announcement: <https://www.metaguru.com.tw/31864>

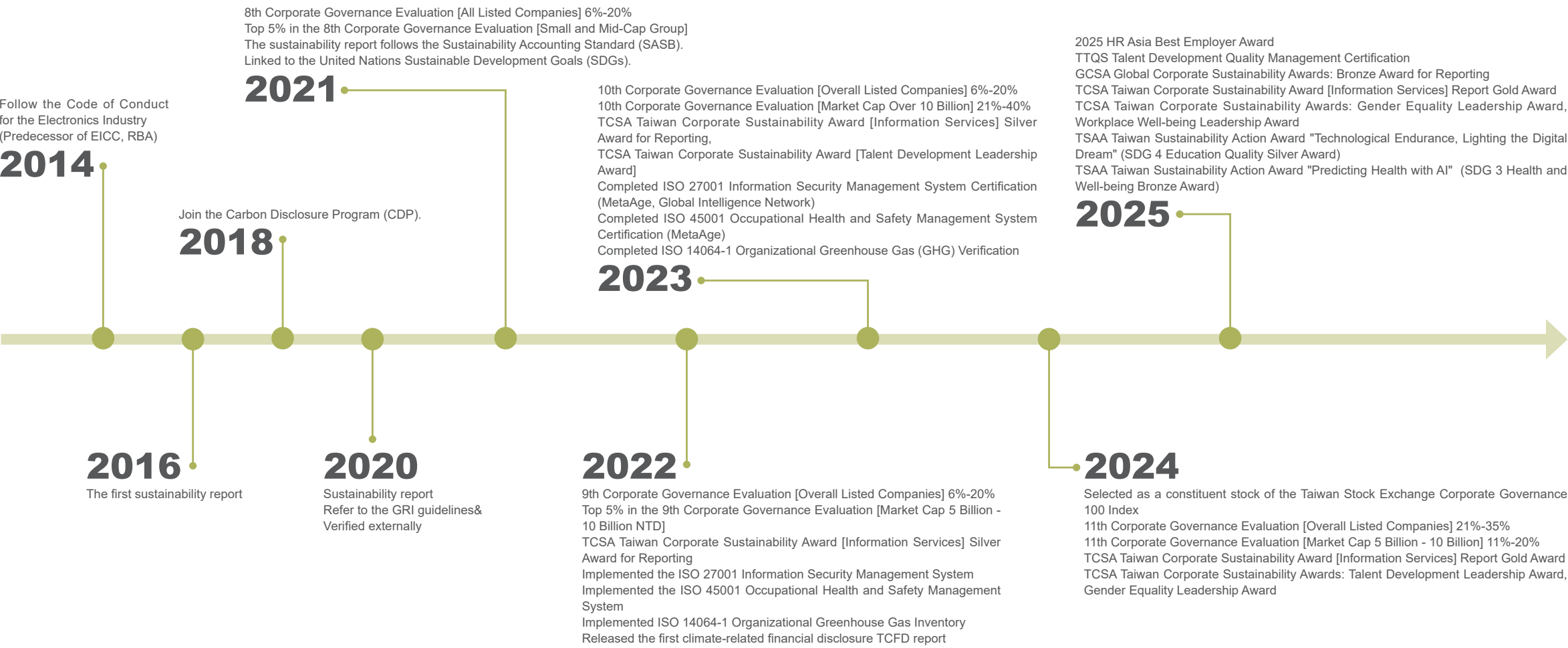


Platform Application Achievements

To date, iCarbon has supported enterprises across industries—including manufacturing, ICT, metal processing, biotechnology, engineering, and services—in building carbon management capabilities.

The platform has assisted large corporate groups in completing carbon inventory management and data integration for more than 200 affiliated entities, enabling the establishment of group-level carbon management mechanisms and improving data consistency and management efficiency. In addition, iCarbon supports listed companies and public sector organizations in strengthening carbon inventory processes and sustainable supply chain management, helping organizations respond to evolving regulatory disclosure requirements and carbon reduction objectives.

ESG Development Timeline



International Initiative Participation.



Follow the TCFD for climate-related financial disclosures and climate-related information disclosure.



Incorporating the United Nations Sustainable Development Goals (SDGs), linking 13 items in total.



Incorporating the United Nations Global Compact (UN GLOBAL COMPACT), Sustainable Accounting Standard (SASB), and Social Responsibility Guidelines ISO 26000 to enhance the communication of information in reports.



Following the GRI reporting guidelines issued by the Global Reporting Initiative, aligning with international trends.



Responsible Business Alliance

Advancing Sustainability Globally

Follow the Responsible Business Alliance (RBA) guidelines to implement human rights and environmental management in the supply chain.



Participated in the carbon disclosure program (CDP).



- Our company is a member of the following associations:
- Taiwan Cloud IoT Industry Association
 - Taipei Computer Merchants Association
 - Information Software Association of the Republic of China
 - Information Managers Association of the Republic of China

MetaAge ESG Short-, Medium-, and Long-term Development Goals

Facing Aspect	Key Development Projects	2025		Short-term		Midterm (3-5 years) 2028-2030	Long-term (5-10 years) 2031~2035
		Goal setting	Achievement Status ✓ Goals achieved / □ Not achieved	2026	2027		
Governance	Corporate Governance Evaluation / ESG Evaluation [Full Listing]	• Corporate Governance Evaluation 6%-20%	□ Corporate Governance Evaluation 21-35% ✓ A board-level Sustainability Development Committee was established ✓ Linking executive compensation to ESG performance	• ESG evaluation 6%-20%	• ESG evaluation 6%-20%	• ESG evaluation 6%-20%	• ESG evaluation 6%-20%
	Customer Satisfaction	• Customer satisfaction score: 95.87 points	✓ Customer satisfaction score: 95.89	• Customer satisfaction score: 95.89 points		• Customer satisfaction score: 95.90	• Customer satisfaction score: 95.91 points
	Sustainability Information Disclosure (Reports, Annual Reports)	• Continuously innovate and optimize information quality • Achieved AA1000 Type II Moderate Assurance	✓ The report passes AA1000 Type II Moderate Assurance ✓ Gold Award for Sustainability Report ✓ IFRS S1/S2 Capability Building (Employee Training) ✓ The ESG section on the official website has been optimized and updated in real time	• Sustainability reports continuously innovate and optimize information quality • Align with IFRS S1/S2 1.Established a cross-departmental task force for adopting IFRS sustainability disclosure standards 2.Draft an implementation plan 3.Preliminary identification of significant differences and impacts between current sustainability information and IFRS sustainability disclosure standards 4.Preliminary identification of the reporter	• Sustainability reports continuously innovate and optimize information quality • Align with IFRS S1/S2 1.Identify sustainability-related risks, opportunities, and financial impacts, and assess significant financial information related to sustainability 2.Identify and collect the necessary information 3.Revised and adjusted company processes, financial and non-financial reporting procedures, information systems, supply chain management processes, internal controls, and daily operations of various departments.	• Align with IFRS S1/S2 2028 1.Pilot the compilation of a dedicated chapter on sustainability information in the annual report 2.Continuously update IFRS internal control manuals related to sustainability information and conduct training sessions Q1 2029 1.Announcement of the annual report Sustainability Information Chapter	• Align with IFRS S1/S2, continuing to follow the guidelines
	Strengthen Supplier Negotiations	• Optimize supplier evaluation mechanisms	✓ Commitment letters from new suppliers from MetaAge, Global Intelligence Network, and Epic Cloud have 100% return rates ✓ Distributing supplier evaluation questionnaires and optimizing question sets (adding human rights topics), expanding the evaluation list to include MetaGuru Digital ✓ Top 10 suppliers complete 100% internal assessments (ESG aspect added)	• Increase the response rate to suppliers' sustainability self-assessment forms • Continuously optimizing supplier management and screening mechanisms (adding ESG standards)		• Continuously optimize supplier evaluation mechanisms	
	ISO27001 Information Security Management System	• Internal data security is managed to prevent major cybersecurity incidents • MetaAge and Global Intelligence Network have passed the ISO 27001:2022 Information Security Management System independent third-party certification and reversion	✓ No incidents violating customer privacy or information security occurred during the reporting period ✓ Both MetaAge and Global Intelligence Network have passed ISO 27001:2022 transition certification	• Introduction of the new ISO 27001 documentation system and personnel training • Internal data security is managed to prevent major cybersecurity incidents • Continue to deepen information security management effectiveness in accordance with certification renewal standards.	• Strengthen cybersecurity incident reporting and response drill mechanisms • Internal data security is managed to prevent major cybersecurity incidents • Continue to deepen information security management effectiveness in accordance with certification renewal standards	• Implement PDCA continuous improvement and regularly ensure the certificate remains valid	• Built a digital dashboard for cybersecurity governance to enhance real-time monitoring capabilities.
	Strengthen the Legal Risk Awareness of Employees and Supervisors	• (New targets set from 2026 are as follows)	✓ A training session was held for all employees, and senior executives participated in group training	• Arrange lectures related to the Labor Standards Act, continuously implement education and training for employees and supervisors, and strengthen legal risk awareness	• Continuously implement education and training for employees and supervisors to strengthen legal risk awareness	• Continuously implement education and training for employees and supervisors to strengthen legal risk awareness	• Continuously implement education and training for employees and supervisors to strengthen legal risk awareness

MetaAge ESG Short-, Medium-, and Long-term Development Goals (Continued)

Facing Aspect	Response to Sustainability Issues	Key Development Projects	2025		Short-term		Midterm (3-5 years) 2028-2030	Long-term (5-10 years) 2031~2035
			Goal setting	Achievement Status ✔ Goals achieved / □ Not achieved	2026	2027		
social	Human Resources Management system	HR operations optimization	The original goal of 'promoting intelligent HR systems in affiliated enterprises' was revised to 'external company awards'.	✔ Passed the Ministry of Labor's Talent Development Quality Management System Assessment (TTQS Enterprise Edition) ✔ Approved the Ministry of Labor's 2025 Enterprise Human Resource Enhancement Program subsidy ✔ 2025 Asia Best Employer Award ✔ Taiwan Corporate Sustainability Awards: Gender Equality Leadership Award, Workplace Well-being Leadership Award	- Receive two external awards each year (including but not limited to human resources, ESG, etc.) - Introducing AI-powered learning platforms	Receive two external awards each year (including but not limited to human resources, ESG, etc.)	Receive 3 external awards annually (including but not limited to human resources, ESG, etc.)	Receive 4 external awards annually (including but not limited to HR, ESG, etc.)
	Talent Attraction and Retention	Employee Retention Employee Satisfaction Compensation and Benefits	- From 2026, new targets are set as follows - Employee satisfaction score: 8.2 - Optimize welfare facilities	✔ Voluntary resignation rate: 12.89% ✔ Employee satisfaction scored 8.2, surpassing the industry average ✔ The employee stock ownership trust participation rate was 87.7%, up 2.7% from last year	- Annual voluntary resignation rate of 13% - Employee satisfaction score: 8.3 - Employee stock ownership trust participation rate: 87%	- Annual voluntary resignation rate of 12.5% - Employee satisfaction score: 8.4 - Employee stock ownership trust participation rate: 88%	- Annual voluntary resignation rate of 12% - Employee satisfaction score is 8.5 - Employee stock ownership trust participation rate: 88%	- Annual voluntary resignation rate of 10% - Employee satisfaction score: 8.8 90% employee stock ownership trust participation rate
	Talent Cultivation and Development	Digital Talent Academy	From 2026, new targets are set as follows		- Digital Applications and Career Seminar - University level and above: 150 students - High school: 800 students	- Digital Applications and Career Seminar - University and above: 200 spots - High school: 1,000 students	- Digital Applications and Career Seminar - University level and above: 250 positions/year - High school: 1,200 students per year	- Digital Applications and Career Seminar - University and above: 300 positions per year - High school: 1,500 students per year
		Corporate internship program	Revised annual target from 40 to 20 participants	19 interns	20 interns	25 interns	30 interns	40 interns
	Occupational Safety and Health and Employee Physical and Mental Well-being	Employee health promotion	From 2026, new targets are set as follows	✔ Health promotion participation rate>30% ✔ Better than regulatory health checks, with an average attendance rate of 89%.	- Health promotion participation rate>35% - Maintaining an average attendance rate of 90% for health checkups that exceed regulatory standards		- Health promotion participation rate>40% - Raising the average attendance rate for health checks, which exceeds regulations, to 91%	
		ISO45001 Occupational Safety and Health Management System	From 2026, new targets are set as follows	✔ Maintains independent third-party certification for the MetaAge ISO 45001 Occupational Health and Safety Management System ✔ Disabling injury frequency (FR): 0.77 ✔ Disabling injury severity rate (SR): 0	- MetaAge ISO 45001 is continuously maintained and enforced effectively - The frequency of disabling injuries (FR) < 0.8 - Disabling injury severity rate (SR) <14		- Implementing PDCA continuous improvement, MetaAge ISO 45001 maintains and implements its effectiveness consistently - The frequency of disabling injuries (FR) < 0.4 - Disabling injury severity rate (SR) <7	

MetaAge ESG Short-, Medium-, and Long-term Development Goals (Continued)

Facing Aspect	Key Development Projects	2025		Short-term		Midterm (3-5 years) 2028-2030	Long-term (5-10 years) 2031~2035
		Goal Setting	Achievement Status ✔ Goals achieved / □ Not achieved	2026	2027		
Environment	Green Service Revenue Increased	• The 2025 target is NT\$350 million	✔ Low-carbon products – cloud applications generated approximately NT\$872 million in revenue, with an annual growth rate of 20.36%.	• The low-carbon service revenue target is NT\$400 million	• The low-carbon service revenue target is NT\$450 million	• Low-carbon service revenue target is NT\$500 million~NT\$600 million	• Continue to act as an agent and launch low-carbon, innovative integrated solutions
	Carbon Reduction Goals and Actions	• Carbon reduction by 14.5% by 2025 • Self-generated solar energy accounts for 4% of the headquarters' total electricity consumption	✔ Compared to the base year (2022), the actual carbon reduction is 15.7%. Category 1 reduced CO2e emissions by 16,1824 metric tons compared to 2022, and Category 2 reduced carbon dioxide emissions by 192,1128 metric tons, totaling a total reduction of 208,2952 metric tons of CO2e ✔ Throughout the year, 84,170 kWh of external green electricity was purchased, with self-generated solar power reaching 116,161 kWh, and renewable energy accounting for 7.99% of total electricity consumption	• Carbon reduction target: 17.2%	• Carbon reduction target of 20%	• The 2030 carbon reduction target is 28%. • By 2030, renewable energy will account for 20%.	• 2035 carbon reduction target of 38%
	Low-carbon Office Environment	• Expand the scope of green procurement inventory • Continuously reviewing and planning low-carbon office measures	✔ The scope of green procurement declarations has been expanded to include branches in Hsinchu, Taichung, and Kaohsiung, with a total declared amount of approximately NT\$2.72 million, representing a 1.8-fold increase over last year ✔ Some international shipments using DHL will see an 18.1% reduction in WtW emissions by 2025 due to the adoption of GoGreen Plus (SAF) compared to the reference scenario.	• Implemented the ISO 50001 Energy Management System • Implement ISO14001 environmental management system		• Continue to replace low-energy-efficiency office equipment • By 2030, all government vehicles will be replaced with hybrid or low-carbon vehicles	
	Organize Greenhouse Gas Inventory	• Conduct regular annual inspections to implement PDCA and continuously improve inspection methods • Assess the expansion of the scope of Scope 3 intake	✔ Expanding the scope of Scope 3 business travel inventory (airlines, taxis)	• Introduced the GHG Protocol • Optimize the scope of Scope 3 inventory		• Conduct regular annual inspections to continuously improve inspection methods	
	Climate-related Financial Disclosures / Nature-Related Financial Disclosures / Carbon Disclosure Plans	• Continuously inventory and manage climate-related risks and opportunities • (New targets set from 2026 are as follows)	✔ Complete external TCFD verification ✔ CDP Climate Change Questionnaire Grade B	• Biodiversity and nature issues are incorporated into the company's sustainability policy • In 2026, the Nature Financial Disclosure Notice (TNFD) will be promulgated • Implement IFRS S2 before 2027		• Continuously inventory and manage climate and nature-related risks and opportunities • The CDP climate questionnaire was upgraded to an A- level	

Sustainable Management Framework



ESG Policy

MetaAge has established the “[Sustainable Development Code of Practice](#)” in accordance with regulatory requirements, international sustainability trends, and the expectations of stakeholders, including customers and suppliers. This Code serves as the highest guiding principle for the Company’s sustainability governance and implementation of related policies.

To advance sustainable operations and corporate social responsibility, and to continuously enhance the quality of sustainability disclosure, MetaAge manages and reports ESG-related matters across eight key themes: operational and financial performance, risk management, corporate governance and integrity management, information security and personal data protection, supply chain and customer relationship management, employee well-being, social inclusion, and environmental and climate governance.



Sustainable Governance Framework

Board-level Corporate Sustainability Development Committee

To strengthen the Board of Directors’ oversight of sustainability matters, MetaAge established the Corporate Sustainability Development Committee on October 27, 2025. Operating under the “[Sustainability Committee Organizational Regulations](#),” the Committee is responsible for reviewing sustainability strategies, material topics, climate governance, sustainability targets, and disclosure quality. It reports to the Board on a regular basis to ensure that sustainability considerations are integrated into the Company’s overall strategic direction.

Sustainability Committee and Risk Management Committee

At the management level, MetaAge has established a Sustainability Committee and a Risk Management Committee under the General Manager. Both committees are composed of cross-functional department heads and are responsible for implementing sustainability strategies, reviewing material issues, monitoring ESG targets, and managing operational risks.

Together with the Board-level Sustainability Development Committee, these committees form a top-down sustainability governance structure, ensuring that ESG considerations are embedded into daily operations and decision-making processes. Multiple working groups operate under each committee, regularly identifying, assessing, and analyzing relevant issues, and incorporating key topics into execution plans and operational management. The Sustainability Committee reports to the Board annually.

To strengthen sustainability governance capabilities, directors and supervisors receive ESG-related training, and senior executives participate in periodic sustainability education programs. MetaAge also participates quarterly in the Sustainability and Enterprise Risk Management (ESG & ERM) forums organized by its parent company, Qisda Group, to enhance ESG knowledge through cross-organization exchange and training.

Sustainable Information Management Internal Control System

In response to regulatory updates, including the Financial Supervisory Commission’s revision of the “Guidelines for Handling Internal Control Systems of Publicly Listed Companies” on April 22, 2024, MetaAge has incorporated sustainability information management into its internal control system.

Beginning in 2025, the internal audit unit has included sustainability information management in the annual audit plan, with regular audit execution and reporting to the Board of Directors for oversight. This strengthens the reliability, transparency, and governance framework of sustainability disclosures.

Alignment with IFRS Sustainability Disclosure Standards (S1 & S2)

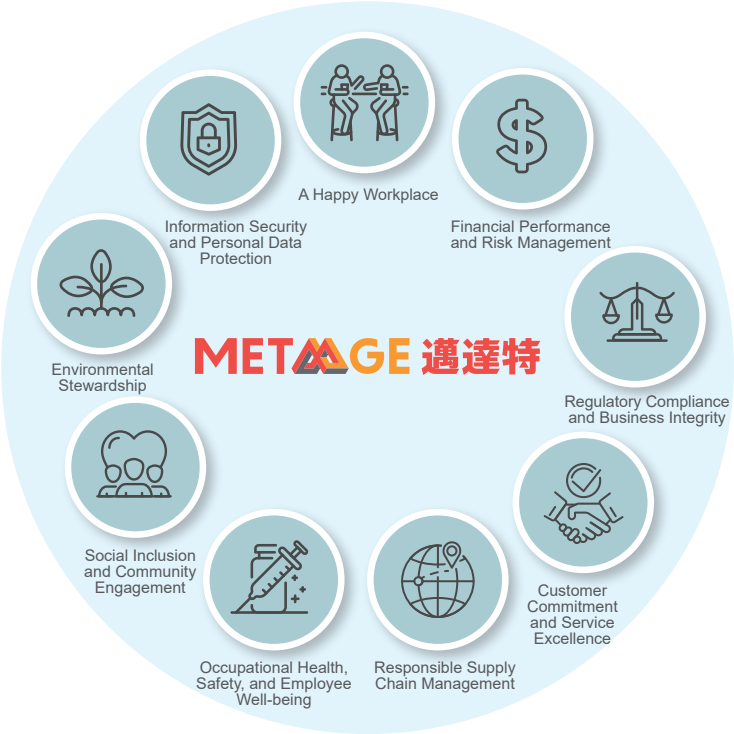
The International Sustainability Standards Board (ISSB) issued IFRS Sustainability Disclosure Standards S1 and S2 in 2023. The Financial Supervisory Commission of Taiwan plans a phased implementation starting from fiscal year 2026. MetaAge is classified as a Phase 3 (companies with revenue under NTD 5 billion) applicable entity.

In alignment with this roadmap, MetaAge has integrated sustainability information management into its internal control system and initiated personnel training in 2025. In coordination with its parent group (Phase 1 adopters, expected reporting in 2027), the Company has begun preliminary identification and data collection for IFRS S1/S2 disclosure requirements.

Looking ahead, MetaAge plans to establish a cross-functional IFRS project team in 2026 to progressively advance implementation. Further details on the implementation timeline are disclosed in [the ESG short-, medium-, and long-term development goals](#) section of this report (Page 26).

► Organizational Structure Chart: Please refer to [pages 10](#) and [109](#)

Creating Nine Key ESG Values



Major Themes For 2025

1. Operational and Financial Performance
2. Corporate Governance and Business Integrity
3. Risk Management
4. Customer Relationship Management
5. Information Security and Personal Data Protection
6. Talent Development and Capacity Building
7. Talent Attraction and Retention

Responding to Six Major Stakeholders



Materiality Analysis and Stakeholder Engagement



19 Sustainability Issues Identified



6 Key Stakeholder Categories



200 Consensus Questionnaires Collected

MetaAge conducts a materiality assessment on a periodic basis, involving cross-functional senior management, sustainability units, the highest governance body, and key stakeholders. By evaluating the impacts of sustainability-related issues on internal operations and external environmental, social (including human rights), and economic dimensions, while also identifying stakeholder concerns and expectations, MetaAge determines its material topics as the basis for annual sustainability disclosures and the direction of internal sustainability management actions. The materiality assessment process consists of the following key steps:

Step 1 Understanding the Organizational Context

Stakeholder Identification

To ensure the completeness of sustainability issue identification and materiality assessment, MetaAge follows the AA1000 Stakeholder Engagement Standard (AA1000 SES) and references the principles of GRI 2-29: Stakeholder Engagement. Stakeholders are evaluated based on factors including influence, dependency, responsibility, diverse perspectives, and stakeholder tension in relation to the company. Cross-functional supervisors from the Sustainability Committee participate in the identification process and review the Company's operational context to assess and prioritize stakeholder relevance. Through this process, MetaAge identified six key stakeholder groups.

Sustainability Issue Identification

MetaAge references major sustainability frameworks and disclosure standards, including the United Nations Sustainable Development Goals (SDGs), GRI Standards, SASB, TCFD, TNFD, and CDP, while considering organizational factors such as corporate development objectives, business relationships, sustainability context, industry characteristics, and prior assessment outcomes. Based on these considerations, MetaAge identified 19 sustainability issues relevant to its business operations as the preliminary list for materiality assessment in 2025. Compared with the previous reporting year, two additional sustainability topics—Taxation and Energy Management—were incorporated into the assessment scope.

Stakeholder Communication and Feedback Collection

To better understand stakeholders' perspectives on sustainability-related issues and support the materiality assessment process, MetaAge conducted an online "Sustainability Issue Concern Survey" in 2025 covering the 19 identified sustainability topics. The survey targeted six key stakeholder groups, including customers, employees, shareholders, suppliers, government agencies, and affiliated enterprises. A total of 200 valid questionnaires were collected during the reporting year. By analyzing stakeholder concerns and levels of importance assigned to sustainability issues, MetaAge further assesses the adequacy of its management approaches, response mechanisms, and stakeholder communication practices related to key sustainability matters.

2025 Sustainability Topics

Eight areas of Governance	6 areas of Social	5 areas of Environment
1. Operating Financial Performance* 2. Taxation (New) 3. Corporate governance and integrity in business practices 4. Customer relationship management 5. Information security and personal data privacy protection 6. Risk management 7. Supplier Sustainability Management * 8. Innovative Services and Solutions*	1. Human rights, equality, and diversity inclusion 2. Talent Attraction and Retention* 3. Talent cultivation and development 4. Occupational safety and health and employee physical and mental well-being 5. Maintaining labor relations 6. Social participation	1. Climate Change Strategies and Actions * 2. Energy Management (New) 3. Waste management 4. Water resource management 5. Biodiversity

Stakeholder Changes and Comparison Table

Year	2024	2025
Stakeholder list	Shareholders, employees, customers, suppliers, government agencies, media	Shareholders, employees, customers, suppliers, government agencies, and related companies
Explanation of differences	1. For 2025, key stakeholders will be included through quantitative questionnaire scoring results: customers, suppliers, employees, government agencies, and shareholders. Combining qualitative evaluation results, affiliated companies will be added, totaling six key stakeholders. 2. Due to industry characteristics and evaluation results, due to low media ratings for two consecutive years, it will not be included as a key stakeholder in 2025.	

Note: The asterisk indicated that the item name has been slightly adjusted compared to 2024 to better fit the contextual definition.

Step2

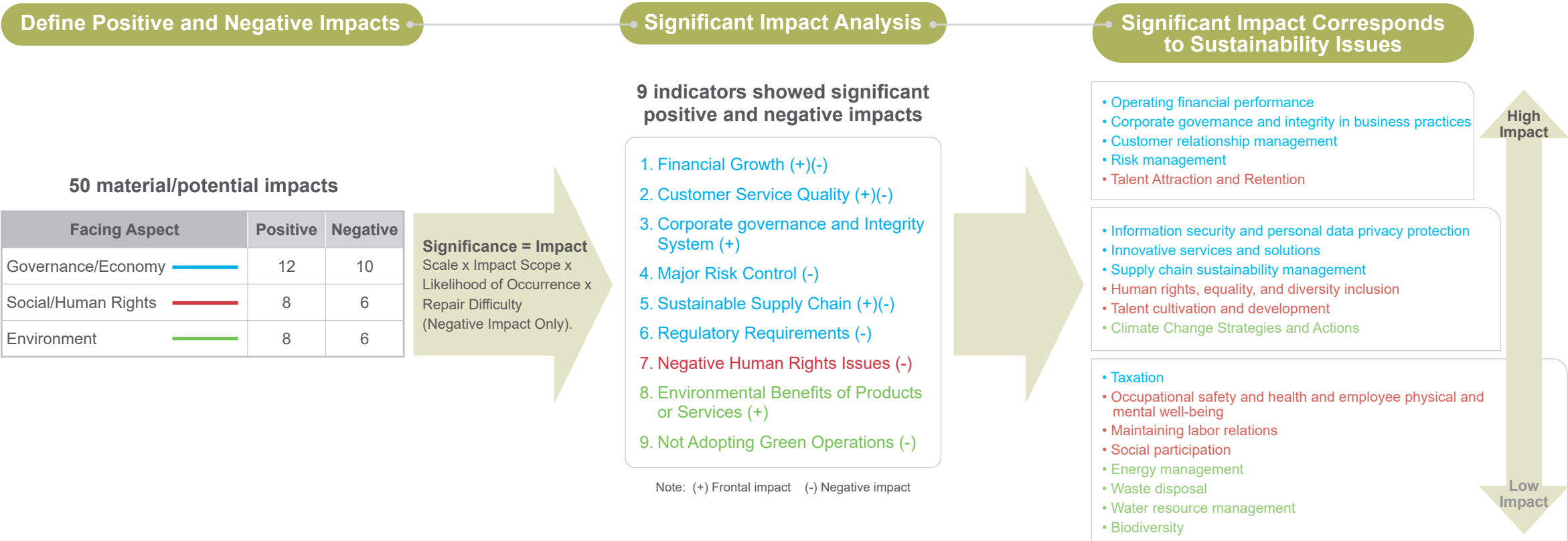
Assessing Internal and External Impact Significance

Internal Operational Impact Assessment

MetaAge references the Global Reporting Initiative (GRI) Standards (GRI 3: Material Topics) and the European Financial Reporting Advisory Group (EFRAG) guidelines, adopting the concept of double materiality. From the perspectives of operational impact and financial materiality, the Sustainability Committee conducted an assessment of the internal operational impacts associated with 19 sustainability issues, across six dimensions: revenue growth, customer satisfaction, cost structure, corporate reputation, employee engagement, and operational risk.

External Sustainability Impacts

MetaAge conducts due diligence across its operations and business relationships to identify actual and potential impacts on external economic, environmental, and human rights factors. Approximately 50 positive and negative impacts on sustainable development were identified. The Sustainability Unit further assessed the significance of these impacts based on scale, scope, likelihood, and remediability, resulting in the identification of nine material positive and negative external impacts. These impacts were then mapped to the corresponding sustainability issues that generate or influence them.



Step3

Prioritizing Impacts

Significance Ranking of Impacts

MetaAge categorized the assessment results of Operational Impact, Sustainability Impact, and Stakeholder Attention into three levels of significance: High, Medium, and Low. This process aims to prioritize sustainability issues that demonstrate significant internal and external impacts while also reflecting stakeholder concerns, thereby identifying key sustainability topics for management focus and annual disclosure.

2025 Sustainability Issue Impact Significance Ranking

Ranking by Impact	Stakeholder Identification (Note 1)	Operational Impact (Note 2)	Impact on Sustainable Development (Note 3)	2025 Major Themes	2024 Major Themes
Operating Financial Performance	Secondary	Primary	Primary	V (name adjustment).	V
Corporate Governance and Integrity in Business Practices	Primary	Secondary	Primary	V	V
Risk Management	Secondary	Secondary	Primary	V	V
Information Security and Personal Data Privacy Protection	Primary	Secondary	Primary	V	V
Talent Cultivation and Development	Primary	Secondary	Secondary	V (Passing this year's major theme identification threshold).	
Talent Attraction and Retention	Secondary	Low	Primary	V (threshold value)	V
Customer Relationship Management	Low	Low	Primary	V (Considering the addition of risk management issues)	V
Labor - Management Relations	Primary	Low	Low		
Occupational Health & Safety and Employee Well-being	Primary	None	Low		
Supplier Sustainability Management	Low	Low	Secondary		
Human Rights, Equality, and Diversity Inclusion	Secondary	Low	Secondary		
Climate Strategy and Action	Secondary	None	Secondary		
Innovative Services and Solutions	Low	Low	Secondary		
Social Participation	Low	None	Low		
Energy Management	Low	None	Low		
Taxation	None	None	Low		
Waste Management	None	None	Low		
Water Resource Management	None	None	Low		
Biodiversity	None	None	Low		

Step4

Determining Material Topics and Communication

Based on the 2025 impact prioritization results and with reference to material topics identified in previous years, MetaAge established the threshold for determining material sustainability topics in 2025. Sustainability issues meeting one of the following criteria were classified as material topics:

- (1). two primary impacts,
- (2). one primary impact plus two secondary impacts, or
- (3). one primary impact and at least one secondary impact.

Based on this assessment threshold, the Company identified the following material topics: Talent Attraction and Retention, Information Security and Personal Data Privacy Protection, Risk Management, Corporate Governance and Integrity Management, and Operational and Financial Performance. In addition, although Customer Relationship Management did not fully meet the threshold criteria, its sustainability impact assessment was identified as a primary impact, and the annual risk assessment indicated moderate risks associated with domestic and international sustainability-related regulations and customer evaluation requirements. Therefore, Customer Relationship Management continues to be included as a material topic.

As a result, MetaAge identified seven material sustainability topics for 2025 and established a corresponding materiality matrix. The assessment results were reviewed by the sustainability unit and reported to the Sustainability Committee, serving as the basis for key disclosures and the formulation of ESG goals and performance indicators in this report. Although environmental issues were not identified as priority material topics in this assessment, MetaAge continues to disclose comprehensive environmental information in response to regulatory requirements for greenhouse gas inventories and climate-related financial disclosures, as well as growing customer expectations regarding supply chain environmental management. This approach enhances transparency and ensures alignment with regulatory and stakeholder expectations.

Threshold Explanation:

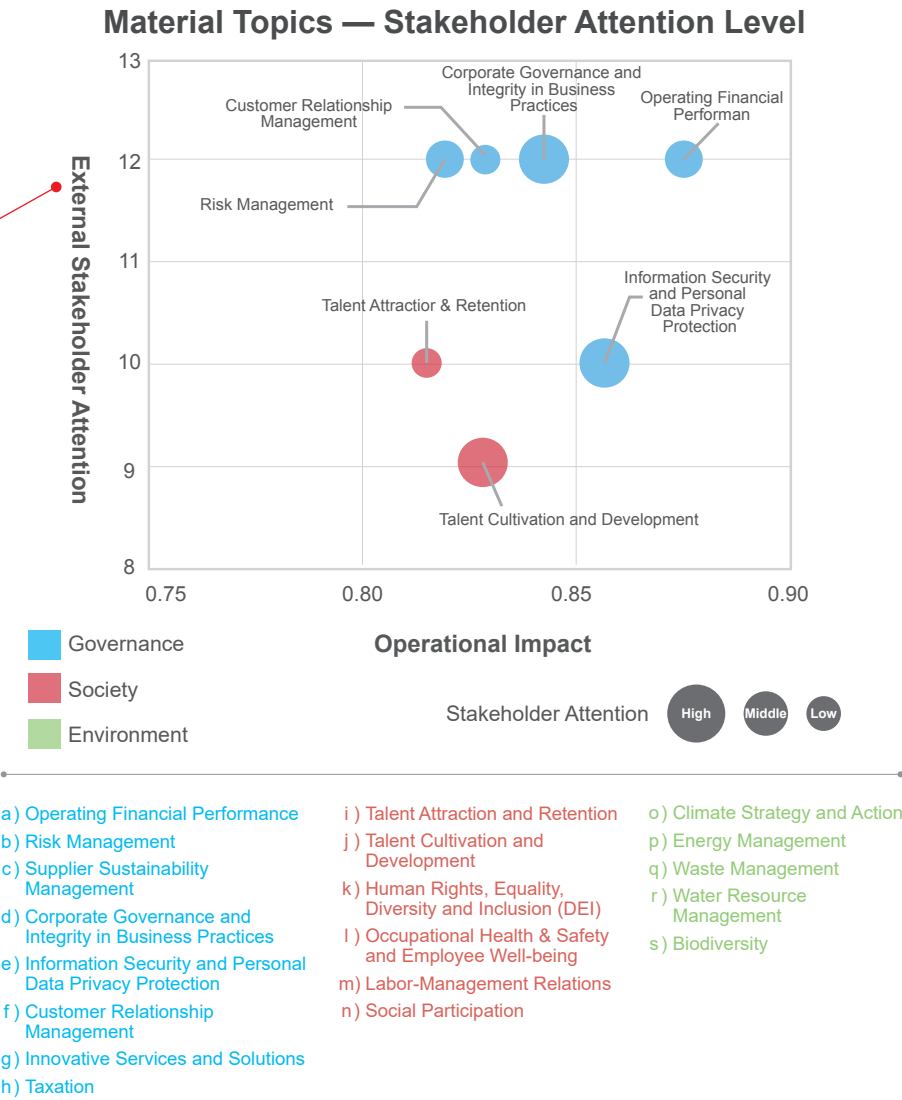
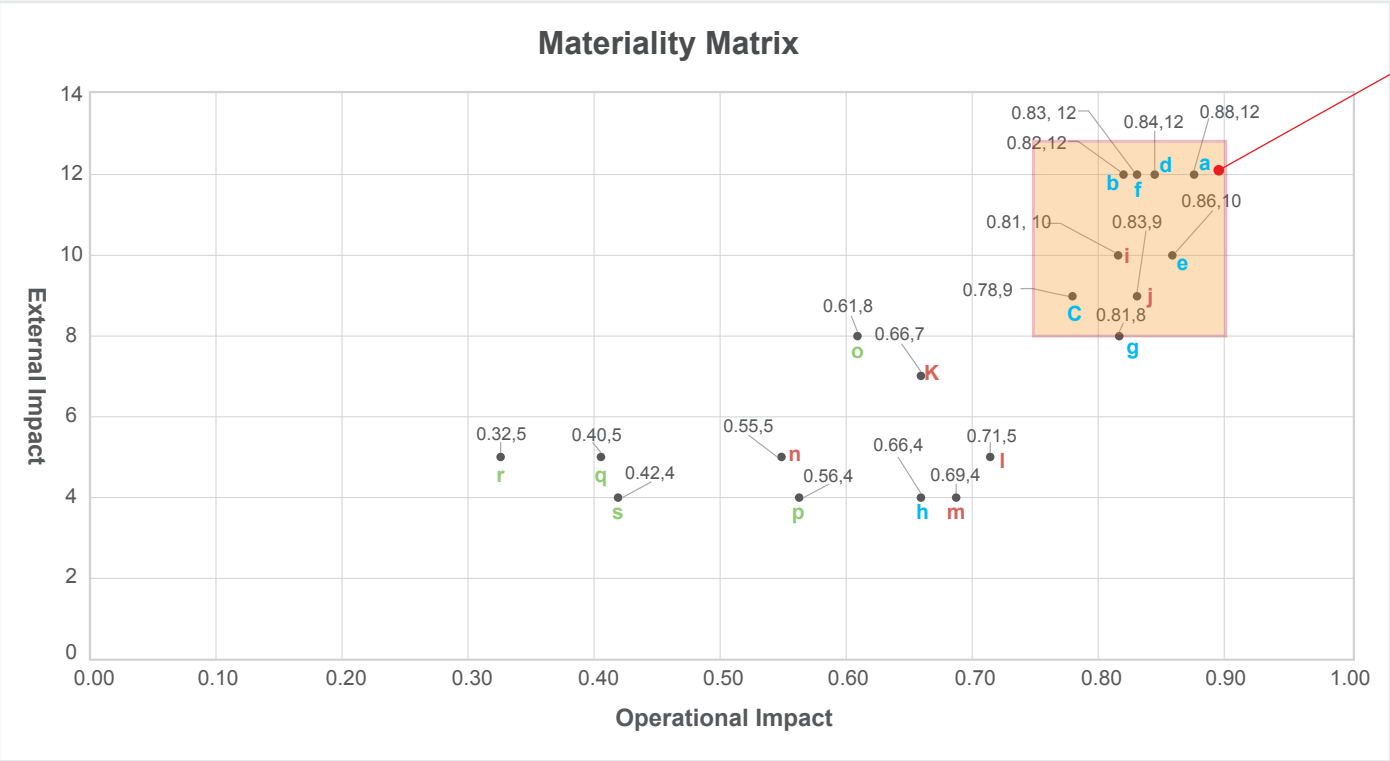
Note 1: Stakeholders rate each issue on a scale of Very Concerned (3), Concerned (2), Slightly Concerned (1), None (0). Since different groups respond to different questionnaires, weighting is done first and then the average score is obtained. Then, based on the score, the notability is divided into four levels, from highest to lowest: primary attention, secondary attention, low attention, and no attention.

Note 2: The Sustainability Committee evaluates the impact of sustainability issues on a scale of 0–4 across six major dimensions. Based on the threshold of the third quartile Q3=30, the committee divides issues into primary (5 aspects), minor (3 aspects), low impact (1–2 aspects), and no impact (0 aspects).

Note 3: Based on indicators such as impact scale, scope, likelihood of occurrence, and difficulty of recovery, the Company assessed the significance of positive and negative external shocks and identified nine types of significant external shocks. It further examines both positive and negative sustainability issues involved in each impact, awarding 1 point for each one; The final impact severity was determined by the sum of the scores: 10 points or above was primary impact, 7–9 was secondary impact, 4–6 was low-intensity, and 0–3 was unrelated.

Materiality Matrix

The matrix chart below shows the internal and external impacts of MetaAge's 2025 sustainability issues, while the chart on the right shows the level of stakeholder attention to major topics.



Double Materiality Significant Identification of Sustainability Topics

Note: (+) Frontal impact (-) Negative impact

Sustainability Themes		Operational Impact					Sustainability Impact									
		Revenue Growth	Customer Satisfaction	Cost	Corporate Reputation	Employee Engagement	Operational Risks	Financial Growth (+)(-)	Customer Service Quality (+)(-)	Corporate Governance and Business Integrity (+)	Major Risk Management (-)	Sustainable Supply Chain (+)(-)	Regulatory Requirements (-)	Human Rights Risks (-)	Environmental Benefits of Products or Services (+)	Non-implementation of Green Operations (-)
Economically	Operating Financial Performance	v		v	v	v	v	v	v	v	v	v	v	v	v	v
	Risk Management	v			v		v	v	v	v	v	v	v	v	v	v
	Supplier Sustainability Management				v		v		v	v	v	v		v	v	v
	Corporate Governance and Integrity in Business Practices		v		v		v	v	v	v	v	v	v	v	v	v
	Information Security and Personal Data Privacy Protection		v		v		v	v	v	v	v	v	v	v		
	Customer Relationship Management	v	v					v	v	v	v	v	v	v	v	v
	Innovative Services and Solutions	v	v						v	v	v	v			v	v
	Taxation							v		v			v			
Social Aspects	Talent Attraction and Retention	v	v					v	v	v	v		v	v	v	v
	Talent Cultivation and Development		v			v	v	v	v	v	v		v	v	v	
	Human Rights, Equality, and Diversity Inclusion					v				v		v	v	v	v	v
	Occupational Safety and Health and Employee Physical and Mental Well-being								v	v			v	v		
	Maintaining Labor Relations					v		v		v			v			
	Social Participation							v							v	
Environmental Aspects	Climate Change Strategies and Actions							v			v	v				
	Energy Management											v				
	Waste Disposal											v				
	Water Resource Management											v				
	Biodiversity											v				

Materiality and Value Chain Impact Assessment of Material Topics

Material Sustainability Topics	Corresponding GRI Theme	Management Policies and Impact Explanations
Operating Financial Performance	GRI 201 Economic Performance GRI 203 Indirect Economic Impact	• The company is committed to enhancing operational efficiency through effective resource allocation and market layout, ensuring steady growth, and creating long-term value for shareholders and stakeholders • Actively optimize products and services to meet market demands and maintain a leading position amid fierce competition • By optimizing processes to improve cost-effectiveness while stabilizing the financial structure, the company ensures strong profitability amid volatile economic conditions
Risk Management	GRI 201 Economic Performance GRI 403 Occupational Safety and Health	• Facing a globalized and rapidly changing business environment, MetaAge implements risk management to effectively identify and control emerging and critical risks, reducing operational risks and enhancing resilience. It helps maintain and secure original agency rights, avoiding profit losses and market position impacts caused by rights transfers • In recent years, increased climate risks and ESG regulations have led to higher operating costs. If potential major risks are not effectively controlled and mitigated, major events may affect business stability or cause significant financial losses
Corporate Governance and Integrity in Business Practices	GRI 205 Anti-Corruption GRI 206 Anti-competitive conduct	• MetaAge adheres to principles of transparency and compliance, adopting the highest ethical standards in its operations to ensure all decisions and actions comply with legal regulations and stakeholder expectations • We have an integrity management code and require all employees to sign a commitment letter to strengthen our internal ethical culture, ensuring that every employee demonstrates demonstrate integrity in business dealings • Corruption, bribery, and improper benefits are strictly prohibited. Through internal training and management mechanisms, risks are reduced and reputation is strengthened, creating a trustworthy and responsible business environment
Information Security and Personal Data Privacy Protection	GRI 418 Customer Privacy	• By ISO27001 information security management systems and mechanisms, and conducting regular audits and drills, customer privacy and rights are protected from being infringed • Facing increasing regulatory requirements and customer requirements for corporate cybersecurity regulations, companies must invest more in management costs to avoid heavy fines caused by information leaks due to the rise in cyberattacks
Customer Relationship Management	GRI 416 Customer Health and Safety GRI 417 Marketing and Labeling	• MetaAge actively maintains strong customer relationships and continuously understands customer needs. Through thorough employee training and corporate strategies, it enhances product and service quality, helping to enhance the company's reputation and operations • If customer loyalty and satisfaction decline, it can easily have negative impacts on operations and reputation
Talent Attraction and Retention	GRI 202 Market Position GRI 401 Employment Relations GRI 403 Occupational Safety and Health GRI 405 Employee Diversity and Equal Opportunities GRI 406 Non-discrimination	• MetaAge actively creates an attractive workplace environment and compensation system, offers excellent job opportunities, and continuously optimizes its benefits system to improve retention rates. • If companies find it difficult to recruit employees or their sense of identity decreases, it will increase personnel costs and affect business operations • Key talent faces fierce competition among upstream and downstream peers, which may lead to talent loss and increase management costs
Talent Cultivation and Development	GRI 404 Training and Education	• We have established a comprehensive talent development system, including onboarding new employees, competency and management training, certification subsidies, and internal and external learning channels to support continuous employee growth. • Promote a friendly workplace and diversity, equality, and inclusion, provide flexible working hours and resources for physical and mental health, and create a safe and inclusive work environment. • Regularly track indicators such as training hours, internal promotion rates, turnover rates, and engagement to continuously optimize talent strategies and reduce workforce risks.

Materiality and Value Chain Impact Assessment of Material Topics

◎ Indirect Impact ● Direct Impact

Major Topics	Sustainable External Shocks	Corresponding Chapter	Outside the Organization				Upstream	Inside the Organization		Downstream
			Government Agencies	Shareholders	Affiliated Companies	External Environment/ Society	Suppliers	Employees	The Organization Itself	Client
Operating Financial Performance	• Positive/Substantial: Stable cash flow brings value to shareholders, supports employee welfare, talent development, and social investment, enhancing external positive influence	Operational Governance Social inclusion Happy workplace	◎	●		●		●	●	◎
	• Positive/Substantive: Stable growth can drive government tax revenue and socio-economic activities, supporting public infrastructure and social welfare resources		●	◎		◎	◎	◎	●	◎
	• Positive/Potential: Green and sustainable investments can enhance a company's external trust and attractiveness to collaboration, while creating long-term positive value for the environment and society	Environmental and Carbon Management Social inclusion				●		◎	●	◎
	• Positive/Substantial: Strong financial performance strengthens supply chain cooperation and enhances business stability for distributors and partners	Operational Governance Supply chain and Customer Relationship Management					●		●	●
	• Negative/Potential: Financial pressure may lead to layoffs and reduced investment in talent, negatively impacting employment and family livelihoods			●		◎		●	◎	
	• Negative/Potential: If financial disclosure is not transparent or information is asymmetric, it may lead to market misjudgments and a decline in investor trust		◎	●			●		●	●
Corporate Governance and Integrity in Business Practices	• Positive/Substantive: Good governance and integrity can promote a transparent and fair business environment and reduce business risks for customers and society	Integrity Management Sustainable Operations Supply Chain and Customer Relationship Management		◎	◎		●		●	●
	• Negative/Potential: Improper business practices (fraud, bribery), and insufficient compliance may expose supply chains and customers to commercial or legal risks			◎	◎		●		◎	●
Customer Relationship Management	• Positive/Substantive: Good service quality enhances operational efficiency for corporate clients and society	Customer Relationship Management About MetaAge				◎		◎	●	●
	• Negative/Potential: Poor customer service and service, project delays that may cause operational interruptions or losses for clients, or affect public and corporate service operations (government tenders)		◎	◎	◎	◎	●	◎	◎	●
Information Security and Personal data Privacy Protection	• Positive/Substantial: Enhancing trust between customers and partners, and reducing stakeholder cybersecurity risks	Information Security and Personal Data Protection Integrity Management			◎	◎	●		●	●
	• Negative/Potential: An information security incident may spill over to customers or partners, causing significant harm			◎	◎	◎	●		◎	●
	• Negative/Potential: System failures or attacks may affect public institutions and social operations		●			●			◎	
Risk Management	• Positive/Substantial: A sound risk system can prevent disruptions in supply chains and customer business, enhancing market stability	Risk Management Customer Relationship Management			◎		●		●	●
	• Negative/Potential: Major operational risks are inadequately controlled, which may affect customer service quality and cause external losses			●			●	●	◎	●
Talent Attraction and Retention	• Positive/Substantive: Providing quality job opportunities, increasing employment fairness, and promoting economic development	Happy Workplace		◎		●			●	
	• Negative/Potential: If career development is poor, a high turnover rate will cause overall instability in the labor market			◎		◎		●	◎	◎
Talent Cultivation and Development	• Positive/Substantive: Employee or digital talent development helps narrow the skills gap in society and enhances overall industry competitiveness			◎				●	●	●
	• Negative/Potential: If talent training is not provided, it leads to a skills gap and a decline in overall social competitiveness			◎	◎	◎	◎	●	◎	●

Stakeholder Engagement

In the annual impact identification results, the Company did not find any confirmed events that have caused negative impacts on stakeholders (including human rights, social, and environmental aspects). However, to respond promptly to potential impacts, our company has established a comprehensive complaint and remediation mechanism for stakeholders to raise concerns about potential or actual negative impacts (including human rights impacts) arising from our operations, and can seek remedies through existing channels. Upon receiving a complaint, the company will immediately have relevant authorities accept, investigate, and take necessary measures to minimize negative impacts and ensure that the rights and interests of stakeholders are properly protected. MetaAge's official website offers [a reporting form for interested parties](#). For the complaint and reporting system, [please refer to page 60 of this report](#).

Major Topics of Concern	Significance for MetaAge	Communication Channels and Frequency	Major Topics of Concern	Significance for MetaAge	Communication Channels and Frequency
Shareholders  Information Security and Personal Data Privacy Protection Maintaining Labor Relations Talent Attraction and Retention Occupational Safety and Health and Employee Physical and Mental Well-being	Safeguarding shareholder rights has long been a priority for MetaAge. We proactively explain the company's operations and financial overview to shareholders and are committed to safeguarding their interests.	•Market Observation Post System - Disclosure as required •Shareholders' meetings—once a year •Online Corporate Investor Briefings - Held annually •Other communication channels include: company website, annual shareholder meeting reports, investor contact channels, and occasional invitations to domestic and international forums	Suppliers  Corporate Governance and Operate with Integrity Information Security and Personal Data Privacy Protection Customer Relationship Management Maintaining Labor Relations	MetaAge is responsible for working with suppliers to build a supply chain that protects the environment, human rights, safety, health, and sustainability.	•Phone/email—irregular •Supplier self-assessment questionnaire – once a year
Employees  Information Security and Personal Data Privacy Protection Maintaining Labor Relations Talent Attraction and Retention Talent Cultivation and Development	Employees are the company's most valuable asset and the core force driving innovation and sustainable development. MetaAge values and listens to employees' voices, continuously investing in employee care and talent development, striving to create a friendly and supportive workplace environment to enhance employee cohesion and strengthen the company's overall competitive advantage.	•Education and Training - Conducted according to the training plan •Email—irregular •HR mailbox promotion - irregular •Safety and health conferences – quarterly •Business briefing meetings - irregular •Labor-management meetings—quarterly •Production and sales meetings—once a month •Case interviews - irregular •Health checkups are held every two years •Satisfaction surveys are conducted at least once a year	Government Agencies  Risk Management Operating Financial Performance Corporate Governance and Operate with Integrity Maintaining Labor Relations Climate Change Strategies and Take Action	Compliance with government regulations is the minimum requirement for business operations. MetaAge has established a control system and ensures business operations meet relevant requirements through audits.	•Panels or discussion sessions – attended irregularly •Awards participated in - Irregular •Writing - as needed •Visits—handled according to needs •Labor inspection – cooperating with processing •Filed on the Market Observation Post System in compliance with applicable regulations
Client  Information Security and Personal Data Privacy Protection Corporate Governance and Operate with Integrity Occupational Safety and Health and Employee Physical and Mental Well-being Human Rights, Equality, and Diversity Inclusion	MetaAge is committed to enhancing customer satisfaction by understanding customer needs and assisting them in solving problems.	•Customer service hotline – based on your needs •Product repair hotline - depends on demand •Seminars and training courses – as needed •Official website [Contact Us] - depending on your needs •Phone/email—depending on your needs •Customer topic reports – depending on requirements •The contact points are for each product and business, and there is a complaint hotline where dedicated personnel handle related complaints or disputes to protect consumer rights	Affiliated Companies  Supplier Sustainability Management Customer Relationship Management Talent Attraction and Retention Talent Cultivation and Development Climate Change Strategies and Take Action	Affiliated companies are important partners in the company's operations. Through resource sharing and strategic synergy, we jointly improve performance across all management levels, strengthen overall competitiveness, and form a long-term, stable, and resilient growth foundation.	•Management meetings: at least once a year •Training/Seminars: Annually or as needed •Daily communication (Email/communication tools): irregular and real-time •Internal supervision: According to policy requirements

02

Operational Governance

Material Sustainability Topics

- Operational and Financial Performance
- Risk Management
- Corporate Governance and Business Integrity
- Information Security and Personal Data Protection



Table of Contents

- Sustainable Governance
- Economic Performance
- Risk Management
- Information Security and Personal Data Protection

Sustainable Governance

✓ Goals achieved / □ Not achieved

Sustainable Development Goals

SDG 8: Economic growth
SDG 13: Climate Action
SDG 16 Peace, Justice, and Strong Institutions

Management Unit	Finance Department Sustainability, EHS & Risk Management Department
Management Methods	In accordance with legal requirements, the company clearly stipulates its dividend policy in its articles of association, and through business strategy and financial planning, it controls development direction and operating costs to ensure the best economic interests for employees, shareholders, and others. Through risk management procedures, the company's operational risk aspects are determined, potential risks are identified across each aspect, and their impact and likelihood are assessed to develop corresponding strategies and management measures.
Assessment Mechanism	The company's annual reports, financial statements, and revenue status are regularly disclosed and audited by accountants. We also monitor corporate governance and ESG evaluation results, continuously improving scores across all aspects. Establish key risk indicators (KRI) to manage, track, and review risks across various areas, while ensuring that the company's risk policies are effectively implemented in daily business operations.

2025 Performance Achievements

□ 11th Term All Listed Companies 21%~35%.

✓ Consolidated annual revenue was 21.84 billion NTD, with an annual growth rate of 18.84%.

✓ A board-level Sustainability Development Committee was established

✓ Linking executive compensation to ESG performance

✓ 100% Achievement Rate of Nine Key Risk Indicators (KRI) by 2025

✓ The report passed AA1000 type II medium assurance

✓ TCSA Sustainability Report Gold Award

✓ IFRS S1/S2 capability building (employee training), and have coordinated with the parent company (first phase of implementation) to identify and collect the necessary data

Short-term Goals for 2026-2027

• Enhance corporate governance/ESG evaluation by 6%~20% (all listed companies)

• MetaAge's revenue and EPS continued to grow

• Annually, we continuously manage key risk indicators (KRI), and make improvements for unmet items

• Align with IFRS S1/S2

2028~2035 Medium- and Long-Term Goals

• ESG evaluation 6%~20% (all listed companies)

• MetaAge's revenue and EPS continued to grow

• Adjust risk management strategies in response to changes in the external economic and social environment, implementing comprehensive operational risk control

• In 2028, a pilot compilation of a sustainability chapter in the annual report will be conducted

• 2029 Annual Report Sustainability Information Chapter

Corporate Governance

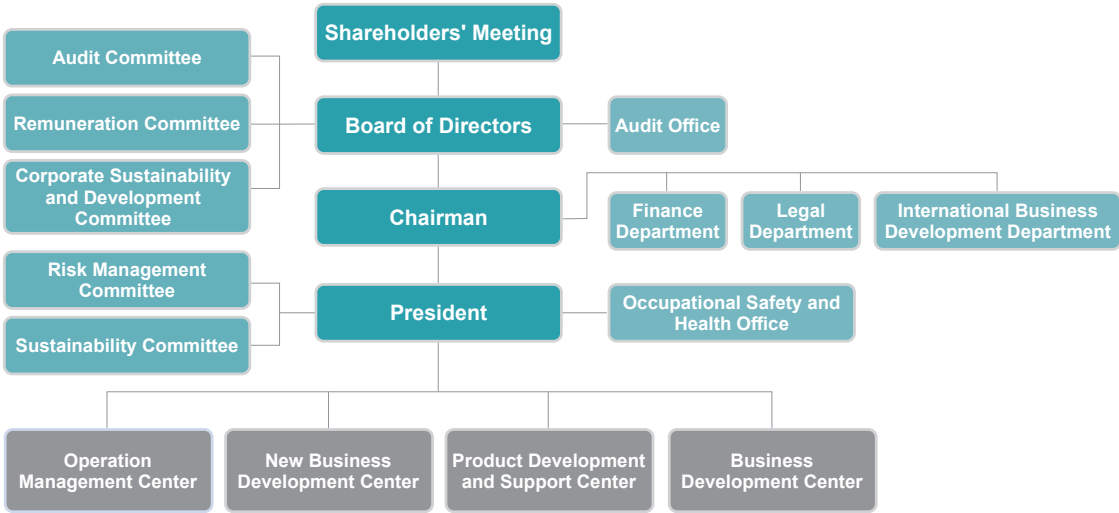
Board Structure

MetaAge formulates its corporate governance structure and implementation practices in accordance with the Company Act, Securities and Exchange Act, and other relevant laws of the Republic of China. Under the Board of Directors, there are three functional committees: the Audit Committee, the Compensation Committee, and the Corporate Sustainability Committee. The Audit Committee and the Compensation Committee are composed entirely of independent directors; The Corporate Sustainability Development Committee is composed of the Chairman, General Manager, and all independent directors. All directors (including independent directors) are elected by shareholder votes to ensure the legitimacy and representativeness of board members.

To implement corporate sustainability management and strengthen operational risk control, the company has established two non-statutory functional committees under the General Manager: the Sustainability Committee and the Risk Management Committee. These committees are composed of cross-departmental supervisors, responsible for promoting sustainability strategies and overseeing ESG work, as well as identifying, evaluating, and managing major operational risks. This ensures that management effectively grasps risk status, accelerates decision-making, and enhances organizational resilience. At the same time, the company has established a dedicated sustainability development unit—the Sustainability and Environmental Safety Risk Management Office—to integrate cross-unit resources and comprehensively promote core issues such as sustainable development, climate change, risk management, and occupational health and safety, ensuring the implementation and continuous improvement of sustainability efforts.

MetaAge places great importance on protecting shareholder rights. The company's annual shareholders' meetings have implemented an electronic voting system and adopted case-by-case voting to increase shareholder participation and attendance, ensuring shareholders can fully exercise their rights in accordance with the law. During shareholders' meetings, the company proactively explains its operational and financial status to shareholders and opens questions to maintain transparency.

In addition to a management team composed of professional managers, MetaAge's board members possess the knowledge, skills, and competencies required to fulfill their duties, with the common goal of enhancing company value and maximizing shareholder equity.



Major Event Communication

Whenever a major event occurs within the company (as defined by the stock exchange), such as affecting the overall brand image or related to overall business operations, and requiring joint consultation and decision-making by the highest governance body and other handling units, resolutions are made at the quarterly board meeting. In fiscal year 2025, the company announced a total of 32 material announcements. For recent major announcements, please refer to the 2025 Market Observation Post System (stock code: 6112): <https://mops.twse.com.tw/mops/#/web/t146sb05?companyId=6112>

Governance and Communication Zone

To effectively improve communication with stakeholders, MetaAge disclosed governance information in the investor section of its official website, including governance structure and execution status, public reports, shareholder meeting information, top ten shareholder holdings, and stakeholder communication overview. The cross-shareholding status of suppliers and various stakeholders (Note 1 and Note 2), as well as financial details, are disclosed in MetaAge's publicly available annual report.

Note 1: After conducting an equity structure investigation, suppliers are not listed among the company's top ten shareholders.

Note 2 The list of controlling shareholders can be viewed either in the annual report or on the Market Observation Post System 'Summary Table of Shareholding Balances of Directors, Supervisors, Managers, and Major Shareholders' (Stock Code: 6112 https://mops.twse.com.tw/mops/web/stapap1_all).

Note 3: For information on interested groups and their relationships, transactions, and outstanding balances, please refer to MetaAge's [2025 consolidated financial report](#) (P57-62).

A Diverse Board of Directors

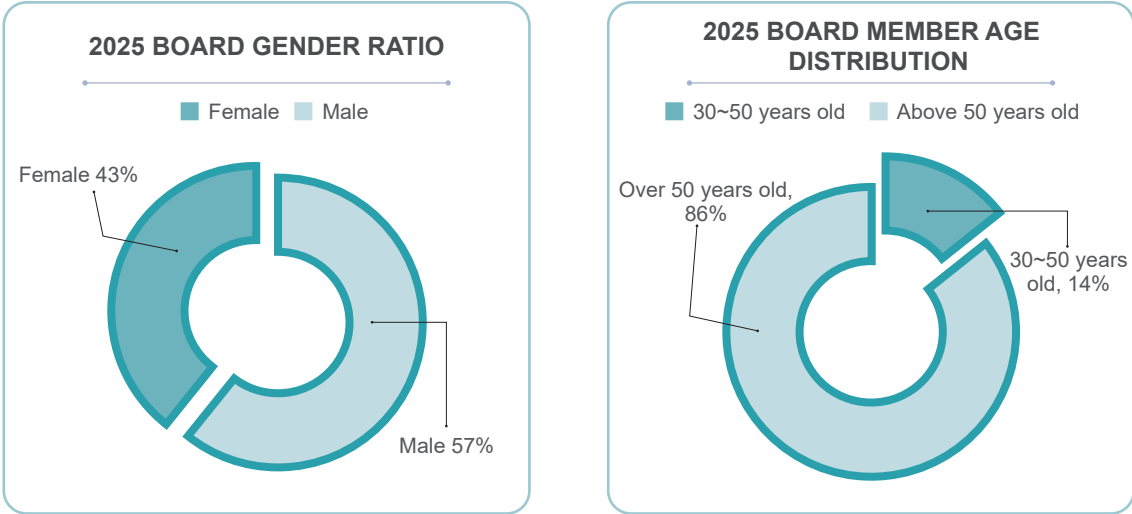
MetaAge currently has seven board members, including three independent directors, serving three-year terms from May 27, 2025 to May 26, 2028.

The company values diversity in board members. In accordance with the Corporate Governance Code, and based on professional background and work areas, selects directors with business management, leadership decision-making, industry experience (finance, international markets, IT industry, accounting practice), professional capabilities (information technology, accounting, law), and sustainable governance, to fully implement the company's policy on board member diversity. All directors appointed by the company comply with relevant requirements to perform their duties, laws, and the company's articles of incorporation, safeguard the rights and interests of the company and its shareholders, and carefully evaluate and make decisions regarding the company's business strategies and policies, thereby enhancing company performance and safeguarding shareholder interests.

Job title	Name (Note)	Gender/ Age	Professional Qualifications / Education / Experience*	Board Diversity Achievement								
				Operation Management	Leadership Decision- Making	Industry Experience				Professional Competence		
						Finance Finance	International Market	IT Industry	Accounting Practice	Information Technology	Accounting	Law
Chairman	Qisda Technology Co., Ltd. Legal Representative: Zeng Wenxing	Male: 51~60 years old	Master's degree from the Department of Mechanical Engineering, National Taiwan University; General Manager of the Intelligent Solutions Business Group at Qisda Technology Co., Ltd.; Senior Director of the Intelligent Solutions Business Group at Qisda Technology Co., Ltd.; Senior Director of Innovation Strategy Planning at Qisda Technology Co., Ltd	✓	✓		✓	✓		✓		
Director	Legal Representative of Qisda Technology Co., Ltd.: Huang Hanzhou	Male, 61~70 years old	EMBA from Tsinghua University in Beijing, MBA from the University of Greenwich, UK, General Manager of Qisda Technology Co., Ltd., Senior Deputy General Manager of Qisda Technology Co., Ltd	✓	✓		✓	✓		✓		
Director	Qisda Technology Co., Ltd. Legal Representative: Hong Qiujin	Female: 51~60 years old	EMBA from National Taiwan University, Fullerton MBA from California State University, Group Chief Financial Officer of Qisda Technology Co., Ltd., Deputy General Manager of Finance at Qisda Technology Co., Ltd., and Chief Financial Officer of BenQ Materials Co., Ltd. (formerly Daxin Technology Co., Ltd.).	✓	✓	✓	✓		✓		✓	
Director	Qisda Technology Co., Ltd. Legal Representative: Kuo Shu-er	Female: 51~60 years old	Master of Economics from the University of Nottingham, UK; General Manager of Business Development Center at MetaAge Digital Co., Ltd.; Chairman of Tsis International Information Co., Ltd.; Director of Jushang Cloud Co., Ltd	✓	✓		✓	✓		✓		
Independent Director	Wang Jinlai	Male, 61~70 years old	PhD in Business Administration from National Chengchi University, Master's degree from the Graduate Institute of Accounting at National Chengchi University, Bachelor's degree in Accounting from National Cheng Kung University, Director of Ernst & Young, Chairman of Ernst & Young Management Consulting Co., Ltd., Vice Chairman and General Manager of Tatung Corporation, and Vice Chairman and General Manager of Elite Computing Co., Ltd	✓	✓	✓		✓	✓		✓	
Independent Director	Lai Shangui	Male: 71~80 years old	PhD in Business Administration from National Taipei University, MBA from Indiana University of Pennsylvania, USA, Chairman of Topco Technology Co., Ltd., Chairman of ICSB (International Federation of Small and Medium Enterprises) Headquarters, Chairman of Taiwan International Shipbuilding Corporation, Director of the Small and Medium Enterprise Division of the Ministry of Economic Affairs, and Deputy Director-General of the Department of Commerce, Ministry of Economic Affairs	✓	✓	✓	✓	✓		✓		
Independent Director	Luo Mingxiu	Female: 41~50 years old	PhD in Management and Marketing from the University of Melbourne, Australia; Professor in Business Administration at National Chengchi University Business School	✓	✓		✓			✓		

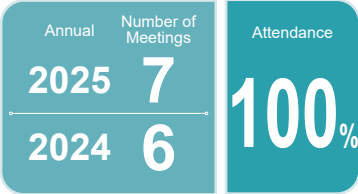
*Note: The latest information on directors' current positions, experience, and concurrent positions is disclosed in the annual shareholders' meeting report, and can also be found in the corporate governance section of the MetaAge's official website https://www.metaage.com.tw/company_governance/board_of_directors

Gender and Age Distribution of Board Members



Board Performance Evaluation

According to Article 26-3, Paragraph 8 of the Securities and Exchange Act, MetaAge has established the "Board Meeting Rules of Procedure," and all related matters are handled in accordance with these rules. The MetaAge Board of Directors meets at least once every quarter. Board members adhere to maximizing shareholder equity, fulfill their duties as prudent and trustworthy managers, and exercise their powers with high self-discipline and prudence, conducting business evaluations and making major decisions. In 2019, MetaAge's board of directors passed the "Board Performance Evaluation Measures," stipulating that the board must conduct at least one performance evaluation of the board and its members annually. The company completed its internal board evaluation by the end of 2025, and at the board meeting held on March 4, 2026, reported the results of last year's evaluation. Both the board and board members received "Excellent" ratings, which demonstrates the overall operational efficiency of the board.



Board of Directors Advanced Training

Every year, MetaAge arranges for board members and management team members to continue their training on topics such as corporate governance, integrity management, risk management, environment, and society, thereby enhancing their knowledge of the highest governance bodies. The 2025 continuing education courses are listed in the table below. For detailed personnel training, please refer to the Market Observation Post System (stock code: 6112). <https://mopsov.twse.com.tw/mops/web/t100sb07>

Organizer	Course Name	Hours of Further Study	Number of Participants
Taiwan Academy of Banking and Banking Foundation	Corporate Governance Forum	3	2
Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit Forum	3~6	2
Chinese Association of Independent Directors	Major revision of financial statements! IFRS 18 "Representation and Disclosure in Financial Statements" Complete Guide	3	2
Taiwan Sustainable Energy Research Foundation	Sharing labor human rights trends and corporate practices in the global supply chain	3	4
Chung-Hua Institution for Economic Research Foundation	Domestic and international development trends of carbon pricing mechanisms	3	1
Chung-Hua Institution for Economic Research Foundation	Industry Digital Transformation and Case Studies	3	1
Cross-Strait Business Development Foundation	Global and Taiwanese technology industry trends and business opportunities under geopolitical conditions	3	1
Chinese Financial Development Association	Trump's Tariff 2.0 challenges dollar hegemony	3	1
Chinese Financial Development Association	New trends in circular economy and sustainable management	3	1

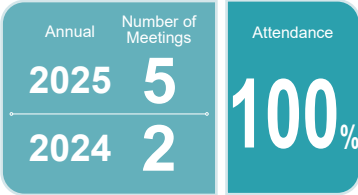
Functional Committee

Remuneration Committee

In 2011, MetaAge established a Remuneration Committee by resolution of the Board and formulated the "Remuneration Committee Organizational Regulations." The Remuneration Committee aims to strengthen corporate governance and assist the Board in implementing and evaluating the performance of directors, supervisors, and managers, as well as overall compensation and benefits policies. Currently, the Matrix Compensation Committee consists of three independent directors with professional experience. They regularly review the company's compensation system to ensure internal fairness, external competitiveness, and to motivate, attract talent, and meet employee development needs. The responsibilities of the Remuneration Committee include establishing policy standards and combinations for MetaAge's compensation, procedures for remuneration, and evaluating the relationship between business performance and future risks.

Member of the Remuneration Committee and Audit Committee

Job Title	Name	Main Education/Experience
Convener	Wang Jinlai	Please refer to the official website for the latest information on board members
Member	Lai Shangui	
Member	Luo Mingxiu	

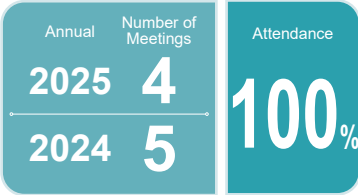


Audit Committee

In 2019, MetaAge established independent directors and an Audit Committee in accordance with the Securities and Exchange Act and resolutions of the shareholders' meeting. The Board of Directors also adopted the "Audit Committee Organizational Rules" to govern the Committee's responsibilities and operations.

The Audit Committee primarily performs a supervisory function, overseeing the execution of business operations by the Company and the Board of Directors. The Committee convenes at least once per quarter, with pre-meeting communication sessions held regularly. During these sessions, representatives from the external auditor, internal audit, legal, and finance and accounting functions report to the Committee on matters including financial statement audits, internal audit findings, material litigation cases, and financial and operational performance.

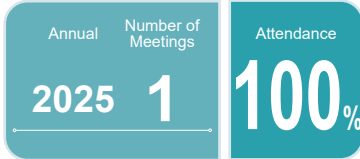
Through its oversight responsibilities, the Audit Committee supports sound corporate governance and information transparency, helping safeguard shareholder rights and strengthen stakeholder confidence. Further information regarding the Audit Committee's policies and procedures is available in the Corporate Governance section of the Company's official website.



Sustainability Committee

To realize the company's sustainable development goals and strengthen sustainable governance, MetaAge has established a board-level Sustainability Committee on October 27, 2025, in accordance with the "Practical Code of Practice for Corporate Governance of Listed and OTC Companies" and the "Sustainable Development Practice Code for Listed and OTC Companies," and formulated the company's "Organizational Rules for the Sustainability Development Committee." The Sustainability Development Committee is the decision-making and supervising body for the company's sustainability-related work. It holds at least one meeting annually to oversee three major areas: Environment (E), Social (S), and Corporate Governance (G), enabling the Board to fulfill its responsibilities to protect the rights and interests of the company, employees, shareholders, and all stakeholders. This committee consists of 5 members, including 3 independent directors. Committee members possess professional knowledge in sustainability governance, sustainable supply chain management, sustainability strategy, and green transformation, effectively supporting the review and oversight of corporate sustainability issues. The first meeting was held on December 10, 2025.

Member of the Sustainability Committee



Job Title	Name	Main Education/Experience
Convener	Zeng Wenxing	Please refer to the official website for the latest information on board members
Member	Shi Jiancheng	
Member	Wang Jinlai	
Member	Lai Shangui	
Member	Luo Mingxiu	

Performance Evaluation Results of the Functional Committee

At the end of each year, members of the Functional Committee conduct an internal self-assessment of the "Corporate Sustainability Development Committee." The evaluation content and results for the 2025 fiscal year are as follows:

Self-evaluation	Facing Aspect	Evaluation Indicators	The Result
Corporate Sustainability Development Committee	a) Degree of involvement in company operations b) Recognition of the responsibilities of the Corporate Sustainability Development Committee c) Enhance the quality of decision-making by the Corporate Sustainability Development Committee d) Composition and member selection of the Corporate Sustainability Development Committee	17 items	Honors

For the latest operational status of the Functional Committee, please refer to the company website: https://www.metaage.com.tw/company_governance/committees

Economic Performance

In 2025, MetaAge's consolidated revenue reached NT\$21.84 billion, representing an 18.84% increase from NT\$18.38 billion in 2024. Net profit attributable to the parent company totaled NT\$343 million, an increase of 201.76% year-on-year, with earnings per share (EPS) reaching NT\$1.82. The significant improvement in profitability was primarily attributable to the completion of profit and loss recognition adjustments, resulting in the normalization of overall operating performance.

In terms of operational performance, mature product lines, including Cisco and Dell, maintained stable growth, while core businesses such as public cloud services and open-source software continued to demonstrate solid performance. Among these, the AWS, Microsoft, and Red Hat product lines recorded notable growth, contributing to overall profitability. Meanwhile, overseas subsidiaries maintained stable business expansion, further supporting consolidated revenue and earnings performance.

MetaAge's operational results are shown in the chart below:

MetaAge's Economic Value Allocation Table

Unit: NT\$ thousands

Project/Year	2022 (post-reorganization)	2023	2024	2025
A = direct economic value generated				
Operating revenue	17,310,667	19,813,720	18,377,478	21,838,980
B = distributed economic value				
Operating costs	15,086,348	17,033,728	15,993,919	18,690,020
Employee salaries and benefits	1,126,157	1,234,265	1,381,503	1,515,700
Shareholder dividends	470,894	376,714	517,983	113,014
Pay interest	32,151	63,649	113,990	114,606
Paying government funds (income tax)	120,957	113,931	200,710	164,914
Community investment	3,723	2,594	308	3,591
A-B = retained economic value	470,437	988,839	169,065	1,237,135

Note 1: Government subsidy revenue for consolidated financial reporting companies is all sourced from Taiwan (by country). Government financial subsidies in 2025 = 10,087 thousand NTD, and government financial subsidies in 2024 = 3,509 thousand NTD.

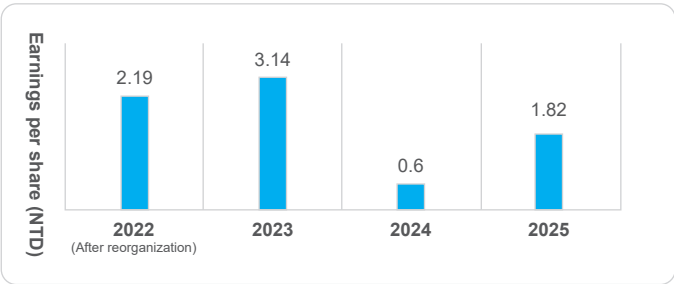
Note 2: The company's shareholding structure is disclosed on the Market Observation Post System - Shareholding Dispersion Table (Data Date: 2025/03/29). Government institutions (including state-owned enterprises) hold 55 shares, accounting for 0.0000%, which is an extremely low proportion and has no substantial influence. In 2025, the company is not expected to have any government control or significant influence.

Note 3: Economic performance-related data is sourced from annual financial statements. MetaAge is compiled in accordance with International Financial Reporting Standards (IFRS) and certified by KPMG. Detailed information can be obtained through the following channels: Market Observation Post System <http://mops.twse.com.tw> (Stock Code: 6112); MetaAge's official website https://www.metaage.com.tw/investor_relations/financial_reports

Results of Operations over the Past Four Years

Unit: NT\$ thousands

Year	2022 (post-reorganization)	2023	2024	2025
Operating revenue	17,310,667	19,813,720	18,377,478	21,838,980
Operating gross profit	2,224,319	2,779,992	2,383,559	3,148,960
Operating profit or loss	322,820	485,378	-136,163	493,035



Tax Performance in the Past Two Years

Unit: NT\$ thousands

MetaAge and its subsidiaries operate in Taiwan, Mainland China, South Africa, and the United States. Each site complies with the tax regulations of its respective regions and files and pays taxes regularly.

Year	2024	2025
Pre-tax net profit	-44,962	548,261
Income tax expenses	-31,248	160,279
Effective tax rate (%)	69%	29%
Income tax has been paid	200,710	164,914
Cash tax rate (%)	-446%	30%

Risk Management



Risk Management Policies

To ensure the company's sustainable operation, the Risk Management Committee should regularly identify, assess, handle, report, and monitor risks that may negatively impact the company's operational objectives, and identify and control risks before incidents occur; Suppressing losses during accidents; Quickly resume providing products and services after an incident. For major risk scenarios identified by the Risk Management Committee, response strategies and management measures should be formulated.

Risk Management Committee

MetaAge oversees the Risk Management Committee through the Board of Directors and the Audit Committee, which manages risks through the Risk Management Committee (RMC). The Risk Management Committee is chaired by the General Manager, with the head of the Sustainability and Environmental Safety Risk Management Office serving as the Executive Director and the head of the company's first-level units as committee members. The committee convenes every six months to discuss major risks and risk control matters, establishing a proactive risk management mechanism to enable relevant units to respond promptly to risk events, reduce or avoid their impact, and effectively manage operational risks across all aspects to ensure the company's sustainable operation.

MetaAge categorizes risk into eight major areas: sales risk, product and technical service risk, financial risk, cybersecurity risk, supply chain risk, compliance risk, human resource risk, and sustainability and climate risk. By 2025, risk identification covers a total of 38 potential risks. For each category, risk levels are assessed using risk measurement indicators, risk management mechanisms are regularly reviewed, and response strategies and risk control measures are established. Each year, we regularly report to the Board of Directors on the operation and business content of the Company's Risk Management Committee.



Risk Management Procedures

- 1

Establishing the Risk Management Environment
MetaAge identifies major risks within its existing business scope and future business development areas, while comprehensively assessing the Company's strengths and weaknesses to establish an appropriate risk management foundation.
- 2

Risk Identification
The Risk Management Committee is responsible for identifying risks that may affect the Company's sustainable operations and business performance objectives. Identified risks are reviewed and confirmed for further assessment and response planning.
- 3

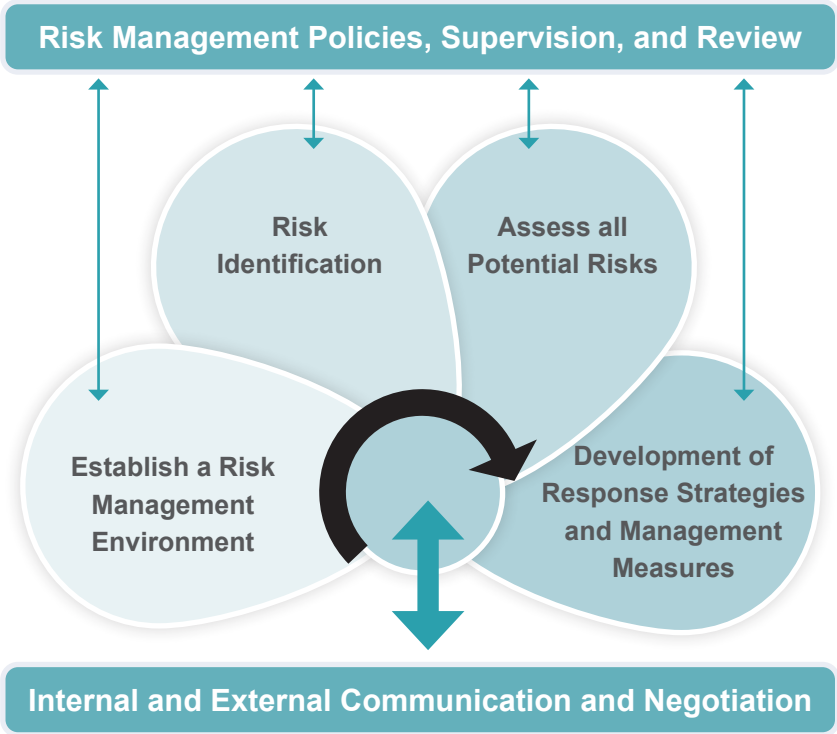
Risk Assessment
The Risk Management Committee evaluates identified risks based on their potential impact and likelihood of occurrence, while considering the Company's risk tolerance to determine the corresponding level of risk exposure and management priority.
- 4

Development of Risk Response Strategies and Measures
The Company evaluates available risk response approaches and formulates corresponding management action plans, including the implementation of appropriate mitigation and control measures.
- 5

Monitoring and Review
The designated risk management unit oversees the implementation of risk management measures, while the Board of Directors regularly reviews risk management reports to ensure the effectiveness of risk governance and policy implementation.
- 6

Internal and External Communication
MetaAge has established communication and reporting mechanisms within its risk management framework to facilitate the timely identification, assessment, and communication of internal and external risk-related information.

MetaAge identifies, assesses, and manages potential risks through a structured risk management process, developing corresponding strategies and control measures to mitigate or avoid the impact of risk events on business operations and sustainable development. The Company's risk management procedures are outlined as follows:



2025 Risk Matrix Chart

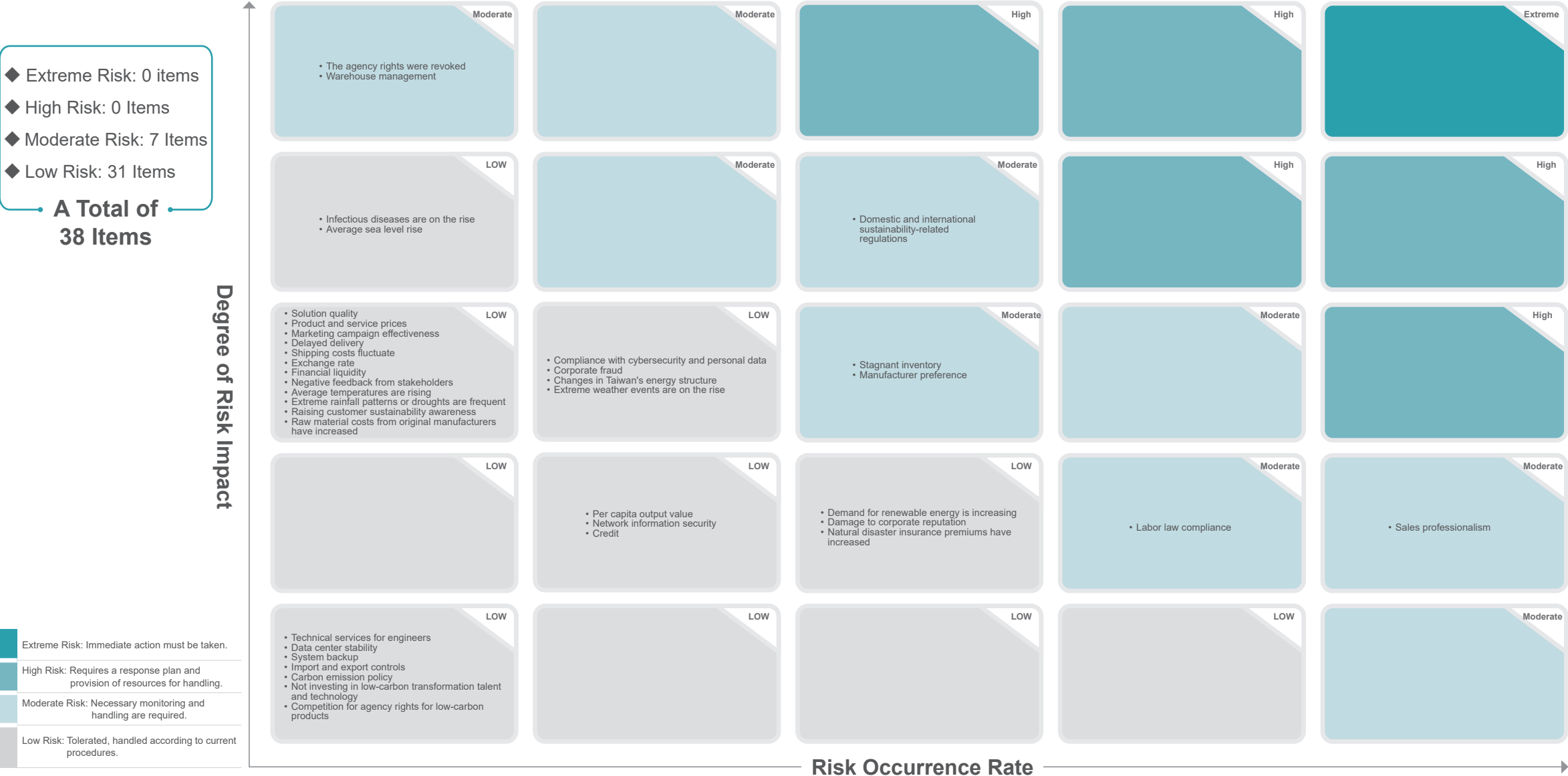
◆ Extreme Risk: 0 items

◆ High Risk: 0 Items

◆ Moderate Risk: 7 Items

◆ Low Risk: 31 Items

A Total of 38 Items



Potential Risks and Response Strategies

In 2025, the MetaAge Risk Management Committee compiled risk health check results from each unit, including: risk categories, potential risks, impact on corporate profit and loss, and response strategies. For moderate risks and risk items of concern to each unit, key risk indicators (KRI) have been set and incorporated into the committee's routine monitoring and management mechanism. The execution results and achievement rates of each indicator for the year are as follows:

Risk Categories	Potential Risks	Impact of Corporate Profit and Loss	Risk Indicators	Goal	2025 Performance	Response Strategies
Sales Risk	Sales Professionalism	The salesperson may not have a deep understanding of customer needs, or the service attitude may be poor	Per capita output value	not less than NT\$2,500,000	The annual per capita output value was NT\$3.096 million	- Through education and training, we improve the quality of our business's services and emphasize the benefits our products can bring to clients based on their needs - After accurately determining the winning bid price, report back to the manufacturer and establish a good relationship with them
	Manufacturer Preference	Didn't get a good price, the manufacturer preferred other services				
Product and Technical Service Risks	Stagnant Inventory	Losses from depreciation	Inventory as a percentage of revenue	Turnover rate not exceeding 120 days	111 days	- Regular tracking and management of long-term inventory (over 90 days) - Converted for personal use, spare parts, testing machines, and promotions
	Agency Rights Stability	This affects the company's revenue and market share	The number of major agency rights (revenue over 200 million) has been reclaimed	0 cases	0 cases	- We strictly adhere to laws and ethical standards related to corporate integrity, personal data protection, and information security, continuously strengthening corporate governance, compliance, and risk control mechanisms - Strengthen connections and cultivation with target customer groups, increasing brand owners' willingness to collaborate together
Financial Risk	Credit Risk	This affects corporate profits	Financial Loss Amount (Bad Debts)	Less than NT\$1,000,000	The reported insurance company amounted to NT\$118,145	According to MetaAge's credit policy, customer credit verification is completed before commercial transactions. Where possible, insurance and collateral are used to reduce credit risk, and overdue accounts are regularly tracked
Information Security Risks	Network Information Security	It affects business operations	Service suspension hours	Less than 1 day	No service suspension incidents have occurred	- The internet and company intranet use multi-line mechanisms to avoid disruptions caused by disconnections - A monitoring platform is installed to monitor network traffic and connection status, enabling timely handling and troubleshooting when network issues arise - External firewalls are set up to protect network connections, and protection is strengthened by analyzing firewall anomaly records - External verification is done by connecting via VPN to the internal network, and multiple authentication is done via the RSA APP mobile phone to ensure information security - The company's internal firewall has a redundancy mechanism. When the firewall hardware fails, the backup mechanism is activated to reduce the impact on company operations
Supply Chain Risks	Warehouse Management	Unpreventable events such as man-made or natural disasters, such as accidental damage and building leaks, can cause goods to be damaged, thereby affecting the company's supply and property losses	The total amount of losses	not exceeding NT\$500,000	No goods were lost	- Operations Headquarters: Purchase appropriate insurance to cover financial losses that may arise from unpreventable damage. This includes cargo insurance, warehouse insurance, and business interruption insurance, among others - Supply chain: To diversify risk, goods are assessed and placed in different warehouses to avoid total loss
Compliance Risks	Contract Management	Invalid contracts may result in the company being unable to collect due payments and increase legal and project delay costs, resulting in revenue loss and reduced profits	The number of invalid contracts	0 cases	0 cases	Through contract review, approval authorization control, and document version management, the risk of contract invalidity is reduced and rights and obligations are effectively established
HR Risk	Labor Law Compliance	The company's failure to comply with labor-related regulations led to related penalties, affecting the company's image and talent attraction	Labor inspection pass rate	100%	No labor inspections in 2025	Formulate and implement labor law compliance systems (including working hours management, payroll calculation, and document retention), and conduct regular internal audits and employee supervisor training to ensure comprehensive compliance with labor laws
Sustainability and Climate Risks	Domestic and International Sustainability-Related Regulations	The number of sustainability measures demanded by customers is increasing. If timely follow-up is not followed, it will affect supplier evaluation results and may dampen customer willingness to cooperate	Customer evaluation pass rate	100%	Passed all annual customer surveys	- Implement relevant management systems such as ISO 14064-1 and ISO 45001, and conduct external third-party audits to verify completeness and effectiveness - Actively cooperate with customer and supplier surveys to improve supplier evaluation results

Development Plan for Information Security and Personal Data Privacy Protection

✓ Goals achieved / □ Not achieved

Sustainable Development Goals

SDG 16 Peace, Justice, and Strong Institutions

Management Unit	Information Department
Management Methods	MetaAge has formed an Information Security Management Team, led and planned by the Information Department, with cooperation from relevant business units to ensure the effectiveness of information security management operations
Assessment Mechanism	The Information Security Risk Management Team regularly conducts risk assessments and provides cybersecurity education and training.

2025 Performance Achievements

✓

No incidents violating customer privacy or information security occurred during the reporting period

✓

MetaAge and Ginnet successfully obtained the ISO 27001:2022 Information Security Management System Transition Certificate

Short-term Goals for 2026-2027

•

Internal data security is managed to prevent major cybersecurity incidents

•

MetaAge and Ginnet successfully completed the ISO 27001:2022 Information Security Management System transition certification and continue to deepen their information security management efficiency in accordance with certification renewal standards.

2028~2035 Medium- and Long-Term Goals

•

Actively creating a zero-security risk operating environment to continuously protect customer privacy



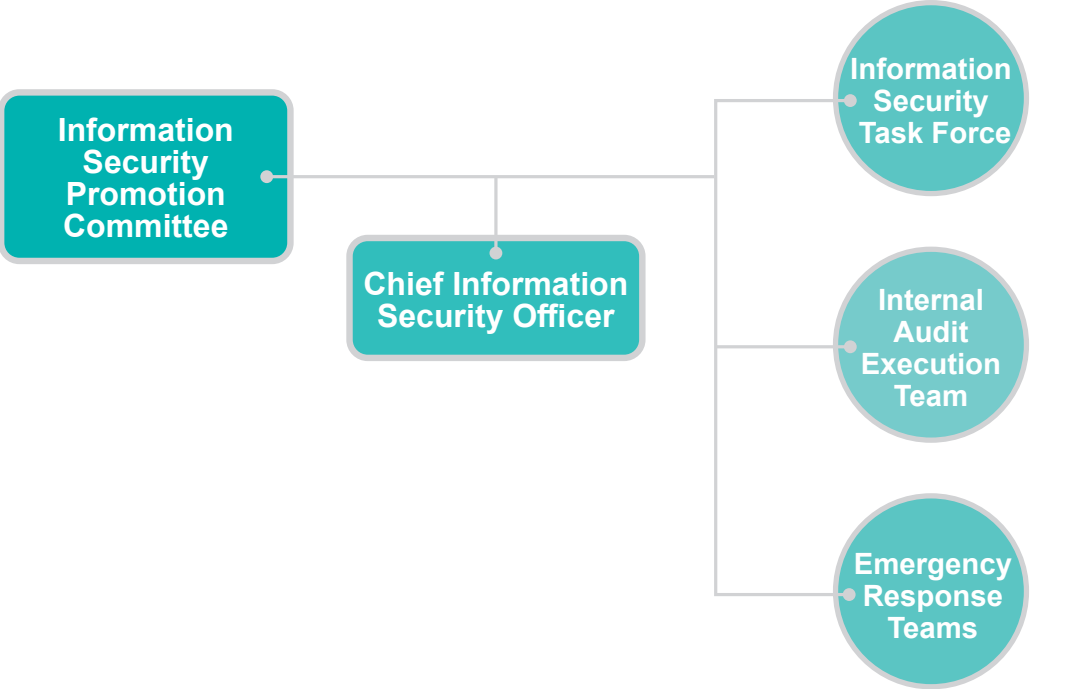
Information Security Management

To ensure the confidentiality, integrity, availability, and legality of information assets (hardware, software, data, documents, and personnel related to information processing), and to prevent internal and external intentional or accidental threats, and to effectively reduce risks such as theft, improper use, leakage, tampering, or damage of information assets caused by human error, intentional intent, or natural disasters, MetaAge has passed ISO 27001 Information Security Management System certification and established the "Information Security Policy." We review information security maintenance from internal operations to external operations, conduct regular audits and regulatory assessments, and implement corrective and improvement measures for existing information security policies. We also establish security and failure management procedures to ensure that personnel have a high level of crisis awareness and can respond correctly to cybersecurity incidents in the event of information security emergencies.



Management Structure:

MetaAge is jointly formed by the Chief Information Security Officer and heads of various departments of the company, with the Chief Information Security Officer serving as the convener and department heads serving as committee members. Hold regular meetings to coordinate the formulation, implementation, risk management, and auditing of information security-related policies. On February 10, 2025, a review meeting on information security management was held.



Information Security Management

Policy Objectives

Stable Operations: Ensuring the continuous operation of the company's business and the stable availability of information services provided.

Asset security: Ensuring the confidentiality, integrity, and availability of the information assets stored, and protecting the privacy of personnel data.

Legal compliance: Establish a sustainable IT business operation plan and carry out IT business activities that comply with relevant laws or regulatory requirements.

2025 New Employee Cybersecurity Training and Training	MetaAge (including Ginnet, Epic Cloud, and MetaGuru).
The Number of People	129
Post-class Assessment Pass Rate	100%
Total Training Hours (course hours * number of participants).	129

2025 Cybersecurity General Education Course for All Staff	MetaAge	Ginnet	Epic Cloud	MetaGuru	Sum
The Number of People	550	29	13	44	636
Post-class Assessment Pass Rate	100%	100%	100%	100%	100%
Total Training Hours (course time *number of participants).	1,650	87	39	132	1,908

Control Measures

- Confidentiality Statement

Confidentiality Statement: All employees, outsourced vendors, and their subcontractors must sign a confidentiality agreement to ensure that all personnel using the company's information systems have the responsibility and obligation to protect the company's information assets from unauthorized access, unauthorized modification, destruction, or improper disclosure.
- System Equipment

System Equipment: Establish appropriate redundancy or monitoring mechanisms for critical information systems or equipment and conduct regular drills to maintain availability.
- Anti-virus Measures

Antivirus measures: Both personal computers and company servers are equipped with EDR endpoint protection that actively monitors and records suspicious activities or programs occurring on these endpoints. Once potential threats are detected, abnormal behavior and suspicious programs are blocked, and the system automatically notifies security personnel.
- Account Security

Account Security: Employees are responsible for managing and using accounts, passwords, and permissions, and regularly replace them. In 2025, there was held 15 outreach sessions.
- Information Security Monitoring

Cybersecurity Monitoring: Centrally aggregates various information and information, covering on-premises, cloud, and hybrid cloud environments to provide early warning intelligence for threats, real-time alerts for threats during incidents, and analysis recommendations for post-incident threats. This effectively manages various cybersecurity alerts, collectively blocks threats, and responds to incidents promptly to minimize damage.
- Incident Response

Emergency Response: Strengthen internal SOPs for cybersecurity management and will continuously simulate various cybersecurity attack incidents and arrange relevant personnel to participate in drills. This ensures emergency procedures can be activated when incidents occur, effectively reducing response times and minimizing company losses.
- Education and Training

Training: During the reporting period (2025), conduct general information security courses for new employees and information security general knowledge for all staff, along with online course promotion and assessments. After the training course ends, the course materials are also made available to all employees in the internal employee system for information security promotion. For detailed training participants, please refer to the table on the left.

Regular Drill Exercises

To enable rapid response to emergency cybersecurity crises, MetaAge plans regular drills every year, including social engineering drills, vulnerability scanning, IT system recovery drills, and penetration testing, targeting four companies: MetaAge, Ginnet, MetaGuru, and Epic Cloud. By 2025, all four major areas of training are completed, and the client will cooperate with the client to conduct on-site supplier cybersecurity audits, ISO 27001 internal and external audits, and complete the response to the client's supplier audit questionnaire.

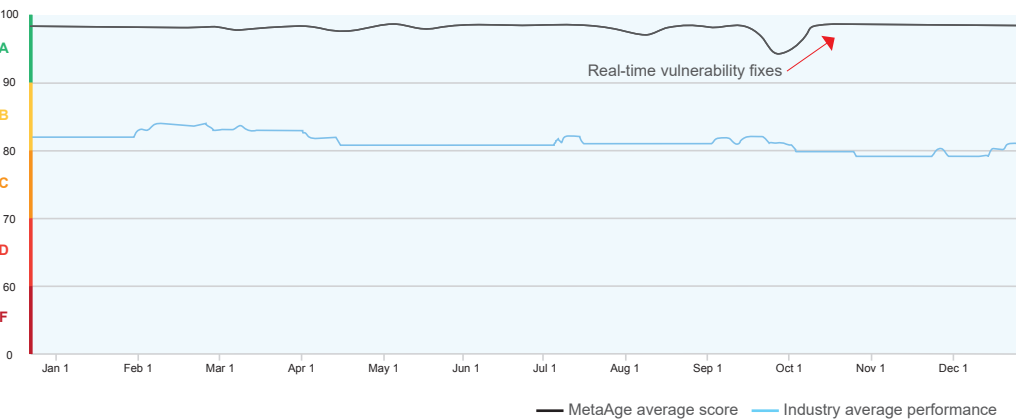
Project	Frequency	Target Audiences	Completed Execution	Note
Social Engineering Drills	Twice a year	All company employees	In the first half of 2025, the open rate of malicious emails will be 14%, and the click-through rate will be 1%; in the second half of 2025, the open rate will be 30%, and the click-through rate will be 9%.	In the second half of the year, social engineering drills changed email subject lines to the more alert 'Microsoft Detected Abnormal Activity Notification,' as the scenario is closer to real threats, resulting in an increase in false click rates compared to the first half of the year. The company has strengthened training for relevant staff to raise cybersecurity awareness and reduce risks.
Vulnerability Scanning	Detects anytime	Company domain name	Rating grade: A	
Information System Operation Continuous Drill Plan	Monthly implementation	Company operating system	20 systems, 100% completion rate	
Penetration Testing	Twice a year	The company uses servers	Implementation in March and August 2025	

BCP Business Continuity Plan

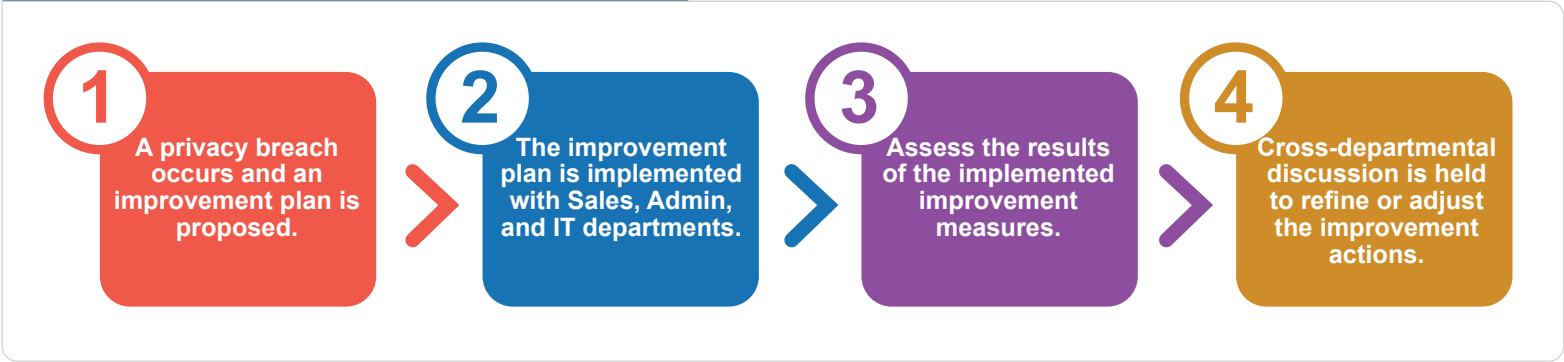
MetaAge has established a Business Continuity Plan (BCP), which is part of routine information security management. The system is classified into tiers and various drills are conducted based on different scenarios, including ERP systems, internal web systems, and domain management system drills. In 2025, 20 drills are conducted to ensure rapid response to emergencies and maintain uninterrupted operations.



Vulnerability Scanning



Privacy Breach Handling Procedure



Cybersecurity Incidents	2025 The Number of Occurrences
Customer Privacy or Personal Data Complaints	0
Cybersecurity Breach Incident	0
Information is Used for Secondary Purposes	0
Law Enforcement Agencies Request User Information and Monitoring	0

MetaAge fully understands the importance of privacy and is committed to ensuring respect and protection for clients' privacy and confidentiality. Unless explicitly authorized or required by law, our company will not disclose or use customers' privacy and confidentiality for any purpose. Our company has established the "Information Security Inspection Management Regulations" to establish a secure and trustworthy computerized operating environment, equipped with firewalls, antivirus systems, and other information security devices to ensure the security of our computer data, systems, equipment, and network, and to protect customer privacy data.

Additionally, the company has established the "[Code of Ethical Conduct for Employees](#)," requiring employees to carefully manage matters or confidential information they know about their duties. Except for disclosure by the company or providing information necessary for the performance of duties, employees must not disclose information to others or use it for purposes other than work, and the

same applies after resignation. To prevent employees from leaking confidential information due to personal conduct, all staff must sign a "Personal Data Use Consent Form" to protect customer rights and prevent data leaks from being exploited by malicious parties.

Our company strictly protects and controls related customer data, strengthens internal awareness of the importance of protecting client documents, data, and technical secrets, and continuously promotes internal email campaigns and new employee training to help employees understand the importance of information security. Additionally, the protection of confidential documents is subject to permission restrictions. Except for related personnel, colleagues not in close positions must obtain permission from their direct supervisor to obtain certain privileges. Every year, we regularly check whether there are any customer complaints about data loss, and if so, conduct a comprehensive review and improvement.



03

Sustainable Operations

Material Sustainability Topics

- Corporate Governance and Integrity in Business Practices
- Customer Relationship Management



Table of Contents

- Ethical Management
- Supply Chain and Customer Relationship Management

Ethical Management

Sustainable Development Goals

SDG 12: Responsible Production and Consumption

SDG 16 Peace, Justice, and Strong Institutions

SDG 17: Global partnerships

Management Unit	Legal Affairs Office, Human Resources Office, Audit Office
Management Methods	Through management measures covering detection, improvement actions, and prevention, we actively implement the Code of Integrity in Business Conduct and the Code of Ethical Conduct for employees, and regularly conduct regulatory assessments to reduce the risk of violating the law.
Assessment Mechanism	Improvement evaluations are conducted through contract review, internal control system optimization, and training and training.

✓ Goals achieved / ☐ Not achieved

2025 Performance Achievements

✓ Conduct internal audits at all MetaAge operational locations

✓ No corruption incidents were found during the reporting period

Short-term Goals for 2026-2027

• We have zero tolerance for violations of the Code of Ethical Business Practices and the Code of Ethical Conduct for Employees

2028~2035 Medium- and Long-Term Goals

• We continuously require all employees to strictly adhere to the Code of Integrity in Business Conduct, and through various training programs, require employees to carry out daily business operations based on legality and integrity



Conflict of Interest Management

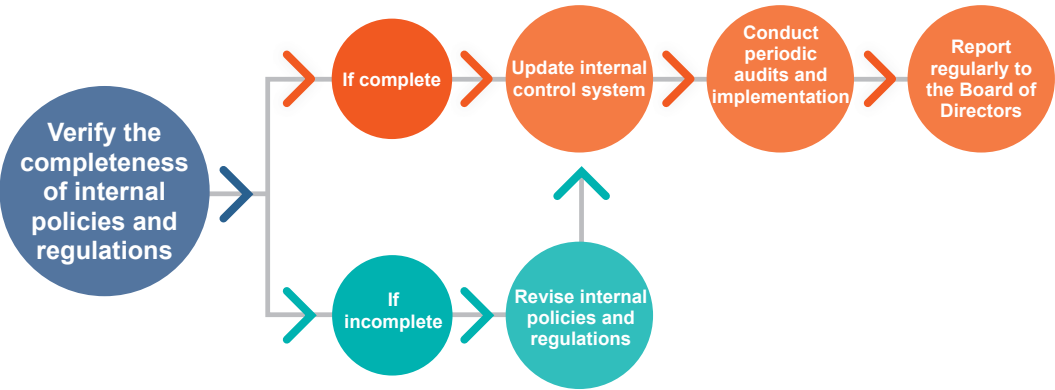
According to Article 208, Paragraph 3 of the Company Act, Mr. Wen-Hsing Tseng serves as Chairman of the Board of Directors of MetaAge. When discussing and voting on proposals at the board meeting, if a director has a personal interest in the proposal that could harm the company's interests, the director shall not participate in the discussion or voting in accordance with Article 206, Paragraph 2 of the Company Act, applying Article 178 of the same Act as a recusal of interest. If necessary, the chairman may instruct the chairperson of the meeting to be represented by another director. If any conflict of interest occurs during the annual board meeting, it will be disclosed in accordance with the law in the corporate governance section of the company's annual shareholders' meeting report.

Internal Audit Mechanism

MetaAge has established the '[Code of Ethical Business Practices](#)' and the '[Code of Ethical Conduct for Employees](#).' The "[Whistleblowing and Complaint Management Measures](#)" prevent conflicts of interest and improper interest behaviors, and for operational processes that may have potential corruption, compliance, or operational risks, appropriate internal control mechanisms are designed. The Human Resources Department is responsible for identifying corruption risks and conducting training, while the Audit Office is responsible for verifying the implementation and establishment of related mechanisms. 2025 No corruption cases were found in the year.

Each year, the Audit Office plans annual audit plans and conducts routine audits according to the requirements of the "[Guidelines for Establishing Internal Control Systems in Publicly Listed Companies](#)." If deficiencies in the internal control system are found, improvement suggestions are proposed. After the audit is completed, the Audit Office issues an audit report and submits it to the Chairman, who then regularly reports on the execution status and results at the Board meeting. Additionally, the Audit Office urges all units to conduct internal control self-inspections, establish a self-supervision mechanism, and use the results of these inspections as the basis for the Board of Directors and Chairman to issue internal control statements.

Number of Corruption Cases: 0



Integrity Management

Regulatory Compliance

- To ensure MetaAge's operations comply with relevant laws and regulations in various countries, MetaAge will monitor domestic and international policies and regulatory trends that may affect the company's operations and finances, and will notify relevant departments of the latest regulatory developments to ensure effective implementation.
- Through various regulatory requirements, relevant policies and measures are established, including the Fair Trade Act, environmental protection, financial reporting, internal controls, insider trading, anti-harassment, anti-discrimination, anti-corruption, personal data protection, intellectual property rights, and information security protection.
- Definition of Major Violation Incidents by MetaAge: (1) The violation is subject to an administrative fine of NT\$2 million or more, or (2) the violation event meets the standards required by the Taiwan Stock Exchange Corporation to disclose material information.



Personal Data Protection

- When collecting, processing, or using personal data, MetaAge will comply with the Personal Data Protection Act, the Personal Data Protection Enforcement Rules, and relevant regulations and regulations established by competent authorities for personal data protection.
- If MetaAge entrusts third parties to collect, process, or use personal data, it obtains the customer's prior consent and conducts regular and appropriate supervision of such third parties in accordance with Article 8 of the Enforcement Rules of the Personal Data Protection Act.



Supply Chain Compliance

- MetaAge is also committed to complying with the principles of the RBA guidelines, the United Nations Universal Declaration of Human Rights, and other international human rights conventions, as well as the spirit of social responsibility. It strives to maintain sound corporate governance, strictly adheres to business ethics, ensures that organizational management and operations comply with government and international regulations, continuously pursues improvement, and educates employees to understand and support the company in fulfilling its corporate social responsibility. By making tangible contributions to society while making profits, the supply chain operations better align with societal expectations.
- Supplier self-assessment questionnaires are distributed irregularly each year, focusing on the integrity business strategies of our partner companies, striving to build a compliant and trustworthy supply chain.



Anti-corruption

- Establish ethics policies for employees, provide training, and promotional activities to ensure that business handlers and suppliers adhere to professional ethics.
- Conduct internal audits in accordance with the company's internal control system, and disclose the status of execution in the shareholders' annual report
- Establish channels for ethical complaints to audit and control various operational processes that may pose potential corruption risks in daily operations.
- Major risks of corruption: conflicts of interest and avoidance, bribery and illegal payments, charitable donations and sponsorships, fair competition and antitrust, fair trade, insider trading, and maintaining company resources.



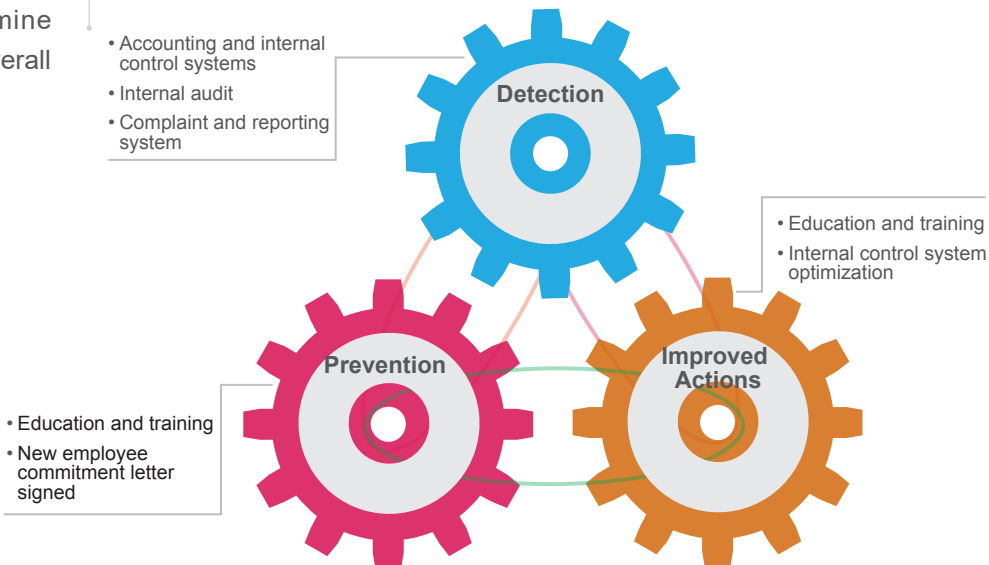
Ethical Management

Integrity in business is the most fundamental social responsibility of a company. To shape MetaAge's corporate mission of "treating customers, suppliers, creditors, shareholders, employees, and the public with integrity" as its core corporate culture, MetaAge has established the "[Code of Ethical Conduct for Directors and Managers](#)" and the "[Code of Integrity for Business Ethics](#)." This is beneficial for company operations and long-term development. MetaAge is committed to preventing dishonest incidents that cause losses to the company, as well as leading to issues such as low employee moral standards, distrust between customers and suppliers, and avoiding potential involvement in lobbying, bribery, and other illegal activities that could undermine corporate governance mechanisms and deteriorate the overall business environment.



Employee Ethics

MetaAge has established the "[Code of Ethical Conduct for Employees](#)," requiring all employees to uphold the rule of law while performing their duties and avoid using company assets, information, or positions to gain personal gain from themselves or third parties. Furthermore, it is prohibited to demand, promise, deliver, or accept any form of gifts, hospitality, kickbacks, bribes, or other improper benefits for the benefit of oneself or third parties. Every new employee must sign a "Commitment Letter" and adhere to the principles of honesty and trustworthiness, as well as understand the ethical standards and behavioral norms to be followed during the performance of their duties.



Management Measures

MetaAge actively implements the Code of Integrity and Employee Code of Conduct through management measures covering detection, improvement actions, and prevention. The company regularly notifies all employees and the Board of Directors of relevant regulations annually, while also reporting on actual implementation. Communication on 2025 integrity management issues covers 100% of board members (7 board members).

MetaAge identifies and assesses major risks of corruption based on the "Code of Ethical Conduct," including bribery and acceptance, illegal political donations, improper charitable donations, improper gifts or benefits, intellectual property infringement, unfair competition behaviors, and damage to stakeholders' rights. We also publicly disclose MetaAge's professional ethics policies on our official website, serving as a channel for anti-corruption communication with all stakeholders.

Complaint and Reporting System

MetaAge has established the "[Whistleblower and Complaint Management Regulations](#)," which accept and investigate whistleblowing cases according to standard operating procedures to maintain corporate governance and sustainable operations.

Scope of the Report

Any company members (MetaGuru.) or the following subsidiaries (Ginnet, Epic Cloud and MetaGuru) engage in illegal acts or misconduct involving job seekers, visitors, or external personnel. The scope includes violations of the "[Code of Integrity in Business Practices](#)," as well as acts of discrimination or sexual harassment.

Handling of Whistleblowing Cases

The Department of Legal Affairs accepts reports from inside or outside the company suspected of corruption, conflicts of interest, violations of laws or trade secrets, participation in political activities, and other violations of the Code of Integrity in Business Practices, and reports them to relevant units, who will follow standard operating procedures in accordance with management regulations. The Human Resources Department handles reports and follow-up procedures regarding internal employees regarding improper treatment, sexual harassment, and discrimination.

Whistleblower Confidentiality

When handling whistleblowing cases, the company's safety must be protected. When handling whistleblowing cases, the dedicated unit must not include the whistleblower's name or information sufficient to identify them (including but not limited to position, workplace, home address, phone number, etc.) in public documents, nor conceal any information that may reveal the whistleblower's identity.

Reporting Methods and Channels

Physical mailbox: Established at the company's headquarters.
Internal and external complaint channels: A reporting form is available on the MetaAge official website for interested parties to use: https://www.MetaAge.com.tw/code_report

Whistleblower Rewards

If a whistleblower is verified to be true and serves the company's benefit and eliminates abuses, or provides clues or evidence for major whistleblowing cases, the responsible unit shall report to the General Manager and grant appropriate rewards to the whistleblower.



Anti-corruption Risk Education, Training, and Communication

MetaAge has completed trust management courses through an online training platform (including anti-corruption and employee code of conduct training). By 2025, anti-corruption training is completed at all MetaAge, Ginnet, MetaGuru, and Epic Cloud locations (all located in Taiwan). From governance units (management committees) to general employees, all have received this integrity management training and communication program, with a completion rate of 100% (completion rate statistics are based on the number of trainees at the time the course started, based on actual results). The total number of students who completed training in the year was 648).

Education and Training

MetaAge conducts irregular training sessions each year to strengthen employees' professional ethics and capabilities, including internal online courses, external training, and legal knowledge seminars. Through the promotion of the "Employee Code of Ethical Conduct," it aims to fulfill corporate social responsibility.

Category	Number of Trainees	The Number of People Who Completed the Training	Completion Rate
Governance Units (Risk Management Committee / Sustainability Management Committee)	8	8	100%
Number of Employees	640	640	

Internal Online Courses

Target: All employees

foster employees' legal awareness, improve their basic legal literacy, ensure they know and comply with the law, and comply with relevant laws in business operations to reduce risks and impacts that may arise in business operations.

External Training

Target: Legal personnel professionals

Corporate legal personnel participate in external training courses required for business operations, understand the latest policies, laws, and content, and communicate necessary information to internal management units to meet legal requirements for the company.

Lecture

Target: Provided to management personnel or specific employees according to the nature of the business.

Through lecture sharing, the legal knowledge of managers and specific employees is enhanced to meet business-related needs.

Regulatory Compliance During the Reporting Period

Category	Regulatory Indicators	Governance Outcome
Environment	Greenhouse Gases, Wastewater, and Waste	No violations of relevant environmental laws or fines.
	Regulatory Compliance	No fines or non-monetary penalties imposed for violating environmental regulations.
Governance	Anti-corruption	No incidents involving violations of professional ethics or infringement of company rights and improper interests have occurred.
	Anti-competitive Behavior	There are no improper business practices involving anti-competitive conduct, antitrust, or monopolistic practices.
	Regulatory Compliance	In the case of a former employee of the company involved in a transaction with a third-party company, the company itself was not criminally prosecuted, only ruled to participate in the confiscation procedure, and was ordered to confiscate 4,264,000 NTD in the first instance. The case is currently under appeal by the company. A former employee of the company was involved in a corruption case in a bidding case before 2016. This case occurred during the previous management team period. The company has not been criminally prosecuted or sentenced, and the company is not a bidder, winner, or accompanying vendor. However, because the former employee was involved in the case, the National Immigration Agency published the company in the Government Procurement Bulletin, listing the company as a supplier refused to do business with for one year. Through these two cases, our company has strengthened training for all employees, reinforcing the importance of integrity principles to reduce similar risks in the future. These two cases have no impact on the Company's other private businesses, overseas markets, or subsidiary investments.
Category	Regulatory Indicators	Governance Outcome
Products Responsibility	Customer Health and Safety	No violations of health and safety regulations related to products and services in any country.
	Products, Services, and Labeling	There are no violations of information labeling regulations related to products and services.
	Marketing Communication	No violations of advertising, marketing, or sponsorship regulations; No products prohibited from being sold in specific markets.
	Customer Privacy	There have been no complaints regarding violations of customer privacy rights or loss of customer data.
	Regulatory Compliance	No fines or penalties other than monetary penalties imposed for violations of laws and regulations due to the use of services or products.
Category	Regulatory Indicators	Governance Outcome
Society	No Discrimination, Forced Labor, or Sexual Harassment	During the reporting period, the complaint mailbox received a total of 2 complaints of unlawful infringement: 1 case voluntarily withdrawn, and 1 case found unfounded after investigation. For the results of the complaint handling and our company's response, please refer to page 85 .
	Regulatory Compliance	In 2025, MetaAge was fined 30,000 NTD for failing to adequately appoint enough management personnel, violating Article 3, Paragraph 1 of the Occupational Safety and Health Management Regulations and Article 23, Paragraph 1 of the Occupational Safety and Health Act. After the incident, the company has actively improved and completed the necessary personnel allocation, all of which now comply with regulatory requirements.



Supply Chain and Customer Relationship Management

Sustainable Development Goals

SDG 12: Responsible Production and Consumption

SDG 16: Peace, justice and Strong Institutions

SDG 17: Partnerships for the Goals

Management Unit	Supply Chain Management Office / Sustainability and Environmental Safety Risk Management Office
Management Methods	MetaAge conducts specific surveys of suppliers to identify their environmental and social risks, and requires suppliers to continuously improve RBA standards.
Assessment Mechanism	In accordance with RBA guidelines, we regularly conduct internal and external supplier environmental and social assessments and assessments, and continuously carry out improvement efforts.

2025 Performance Achievements

✓ Commitment letters from new suppliers from MetaAge, Ginnet, and Epic Cloud have 100% return complete rates

✓ Supplier evaluation questionnaires and optimized question sets (adding human rights issues) were distributed, and the evaluation list was expanded to include competitors

✓ Top 10 suppliers complete 100% internal assessments (new ESG-focused question sets)

Short-term Goals for 2026-2027

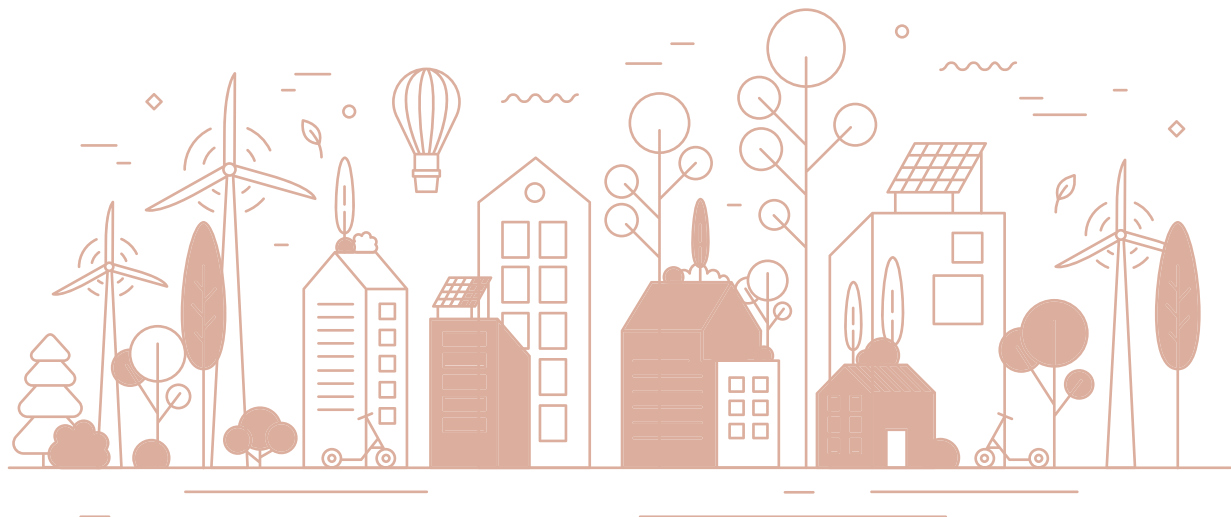
• Increase supplier self-assessment response rates

• Continuously optimizing supplier management and screening mechanisms (adding ESG standards)

2028~2035 Medium- and Long-Term Goals

• Continuously optimize supplier evaluation mechanisms

✓ Goals achieved / ☐ Not achieved



RBA Supply Chain Management



MetaAge is an agent for information and communication products, mainly representing network and system software and hardware products from world-renowned major brands. We conduct procurement responsibly, leveraging MetaAge's positive influence in the supply chain. Since 2014, MetaAge has established implementation policies in accordance with the Electronic Industry Citizenship Coalition (EICC), working closely with major suppliers to ensure that these standards meet the requirements for corporate social responsibility. In 2017, the Electronic Industry Citizenship Coalition (EICC) announced a reorganization and was renamed the Responsible Business Alliance (RBA). Currently, among MetaAge's top ten suppliers (by purchase value), six are members of the RBA organization. These upstream suppliers have established social responsibility codes that comply with the regulations of their respective countries. Subsequently, our company referenced the five key aspects of the new Responsible Business Alliance Code of Conduct: labor rights, health and safety, environmental protection, ethical standards, and management systems. Through daily management, we promote this to suppliers to ensure no harm to workers' freedom of association, child labor, or forced labor incidents. In addition to responding to international trends, this also enhances the social responsibility and environmental safety and health performance of the supply chain.



Supply Chain Overview

Supplier classification: MetaAge's procurement can be divided into two main categories based on purpose: non-sales and sales of products and services. The scope of management measures described in this section is mainly for suppliers who "sell products or services."



Supplier Hierarchy Management

To effectively control supplier-related risks, MetaAge has selected "key suppliers" and "important suppliers" as priority management targets. In 2025, it will evaluate and survey MetaAge's key and important suppliers, covering over 98% of the total annual procurement transaction amount.

Total Number of Sales Suppliers

The total number of suppliers to cooperate with each company in 2025 is: MetaAge 277, Ginnet 89, Epic Cloud 24, and MetaGuru 29*, totaling 419 companies. Among them, MetaAge has the largest number of suppliers, accounting for about 66%.

*Note: MetaGuru has begun external procurement and sales of goods and services starting June 2025. The number of companies counted covers only June~December of the current year.

Supplier Categories and Management Measures			2025	2026
Key Suppliers	Based on annual transaction value rankings, the top ten key suppliers were selected for MetaAge, Ginnet, Epic Cloud, and MetaGuru.	Every year, the procurement department regularly participates Conduct internal evaluations	1. A 100% completion rate is considered to meet the criteria for continued trading 2. ESG topics have been added to the assessment form	Optimize key supplier evaluations
Key Suppliers	Definitions of "annual transaction amounts greater than one million dollars" are considered major suppliers, with 139 companies expected to be in effect by 2025.	Regularly implement sustainability Self-assessment questionnaire	The scope of implementation has expanded to: Competing as a digital supplier	Continuously optimize related actions

Supplier Selection and Communication

Management Measures

Through supplier selection and promotion, MetaAge requires suppliers to follow the Responsible Business Alliance (RBA) Code of Conduct and to integrate sustainability requirements into daily supply chain management based on collaboration.

Protecting Intellectual Property Rights

We do not sell products that are controversial or infringing, and may sign confidentiality agreements with vendors as appropriate.

Vendors are Selected in Accordance with the Code of Conduct

When establishing a new supplier, the new supplier should fill out a Supplier Commitment Letter, pledging to comply with the "Code of Conduct for the Responsible Business Alliance" to ensure working conditions and supply chain safety in industries where electronic technology products are a major component, respect for workers, and compliance with environmental and ethical conduct in business operations.

Implement Supplier Advocacy

Through various forms of advocacy and communication, we effectively enhance environmental protection and health and safety performance, and require suppliers to comply with the Responsible Business Alliance's Code of Conduct and other international laws and regulations; Including: labor rights, occupational safety and health, environmental protection, employee health, climate change, regulatory risks, professional ethics, and integrity in business practices.

New Supplier Screening

For new suppliers, relevant assessments are conducted by the procurement, product, and finance departments. Basic assessment criteria include company information, financial status, product quality, service and supply capability, procurement-related contracts, or other supplier documents. By 2025, a total of 73 new suppliers from MetaAge, Ginnet, and Epic Cloud (Note 1) have been required to submit supplier commitment letters to meet the corporate social responsibility requirements set forth by the Responsible Business Alliance Code of Conduct (including communication on anti-corruption issues). The total return rate for new supplier commitment letters in 2025 is 100% (Note 2).

Note 1: MetaGuru has begun external procurement and sales of goods and services in June 2025, with a total of 9 new suppliers. Since the signing of commitment letters has not yet been implemented that year, the return rate of these commitments is not included in the statistics here.

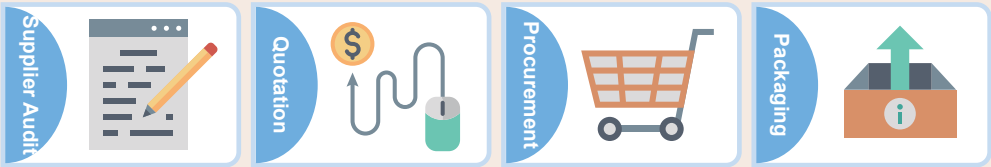
Note 2: Two foreign vendors have issued alternative documents.

By Region	Number of New Suppliers	Obtain the Letter of Commitment	Return Rate (Anti-Corruption Communication)
Taiwan Region	66	66	100%
Overseas Regions	7	7 (Note 2)	100%
In Total	73	73 (Note 2)	100% (Note 2)

Supplier Environmental and Social Impact Assessment

Suppliers' environmental and social impact assessments are conducted in accordance with local legal requirements where the suppliers operate. If a supplier is reported to have negative impacts, the information will be referenced in the next contract negotiation to consider adjusting the order volume. Continuous guidance on environmental and social issues will be provided through supplier communication channels.

Communication Content



Responsible Supply Chain

Responsible Procurement

MetaAge aims to establish a supply chain that protects the environment, values social responsibility, labor rights, and ensures safety, health, and sustainability.

In accordance with the corporate social responsibility requirements of the Responsible Business Alliance's Code of Conduct, we continuously promote suppliers to prioritize sourcing metals from legal smelters, avoiding the use of conflict minerals, which indirectly leads to labor oppression, coercion by force, abuse of child labor, and ecological destruction.

We continue to promote and require suppliers not to provide products containing "environmental management prohibited and restricted substances" to comply with social and environmental responsibilities. As an agent, our company does not manufacture actual products. The purchased products are not made with harmful substances, and we continuously promote relevant concepts to suppliers throughout the procurement process, ensuring that their design and packaging are based on the concept of material recyclability, remanufacturing, and reuse.



Supplier Certifications

MetaAge acts as an agent for international original manufacturers' ICT products and can provide various environmental certifications and regulatory declarations issued by the original manufacturers according to customer requests, including but not limited to: ISO international standard certification, EU Waste Electrical and Electronic Equipment Directive (WEEE), Restriction of Hazardous Substances (RoHS), Chemical Registration and Assessment Authorization Mechanism (REACH), and U.S. Energy Star certification (U.S. ENERGY STAR), etc.

Agent Brands Obtain Verification Standards				
	ISO 14001	ISO 50001	ISO 45001	ISO 14064-1/ GHG Protocol
Cisco	✓	-	✓	✓
DELL	✓	✓	✓	✓
Oracle	✓	✓	✓	✓
Pure Storage	✓	-	✓	✓

Product Electromagnetic Inspection

All major products represented by Metro have been inspected by the Bureau of Standards, Metrology and Inspection (BSMI) of the Ministry of Economic Affairs to ensure product safety and prevent inferior products from entering the domestic market, thereby protecting consumer safety.

Green Logistics

Nearly 30% of MetaAge's upstream cargo transportation is provided by the international express company DHL. In 2025, it continued to use DHL's GoGreen Plus green logistics service, mainly because it uses Sustainable Aviation Fuel (SAF) to achieve overall Well-to-Wheel operations (WtW). Full life cycle emissions are down 18.1% compared to the reference scenario without emission reduction measures.

Local Procurement

We represent and sell competitive products and services from well-known local and international manufacturers in Taiwan and abroad, meeting customer needs. In 2025, the proportion of local procurement by each company according to the procurement amount is shown in the table below:

By Company	Local (Taiwan)
MetaAge	57%
Ginnet/ MetaGuru	100%
Epic Cloud	57%

*Note: Local procurement is defined as the purchase transaction partner located within the country

Client Surveys and Responses

MetaAge's top ten customers in 2025 have not changed significantly compared to 2024, maintaining strong partnerships with customers and adhering to the business philosophy of "Branded Channels, Value-Added Services." They have introduced advanced technologies related to agency products to pass on to distributors and customers to meet customer needs and provide the best service quality. To provide faster and more comprehensive service, our company conducts dealer satisfaction surveys, hoping dealers can offer valuable suggestions and strive to reach new heights.

Focusing on MetaAge's dealer customers as survey subjects, we use the website as the survey tool, conducting annual surveys, and notifying customers via email to express our gratitude for their long-term support and care for our company's related products.

Result Tracking and Evaluation Improvement Mechanisms

The results of satisfaction surveys for different distributors are forwarded to relevant departments for review and improvement. Department supervisors review and improve and track the results. The satisfaction survey results are mainly divided into satisfaction indicators and valuable suggestions provided by customers, as detailed as follows.

- 1

90 points or above: Sales staff visit to thank customers and internal verbal rewards, encouraging continued maintenance and further improvement.
- 2

Score below 90: Sales personnel, sales supervisors, and engineering supervisors propose improvement measures, visit dealers in person to listen to suggestions, formulate improvement measures, and track issues for improvement.

Client Sustainability Audits and Collaboration

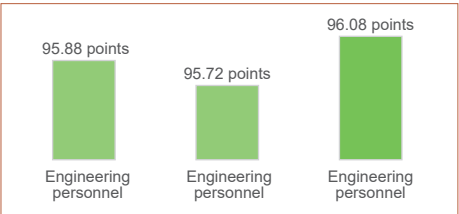
To meet supply chain sustainability management requirements and strengthen cooperation with key customers, our company actively cooperates with customer-initiated supplier sustainability audits. Domestic brand clients often conduct audits through on-site visits or written questionnaires, covering aspects such as environmental management, occupational health and safety, operational compliance, information security, and social responsibility, to verify suppliers' sustainability management systems and actual implementation effectiveness. Facing clients' sustainability audits, our company sees it as an important opportunity to enhance internal management. We not only respond accurately to all audit questionnaires but also review and improve the suggestions provided by clients, further strengthening operational processes and management maturity, demonstrating a proactive attitude toward clients' sustainability requirements. This year, we received 69 supplier sustainability survey questionnaires or self-assessment forms from domestic customers, all of which have been fully responded to, achieving a 100% completion rate, continuously maintaining strong supplier performance, and deepening cooperation with customers.



Dealer Satisfaction Survey Results

Distributor satisfaction feedback was surveyed for salespeople, sub-salespeople, and engineering staff, focusing on comprehensive indicators such as communication skills, communication skills, professional competence, problem-solving, and service enthusiasm. The distribution of the overall customer satisfaction survey results for 2025 is as follows, showing that customer satisfaction has met the target for the past three years and continues to maintain a high satisfaction level.

2025 Service Satisfaction Results for Each Person



Satisfaction achievements over the past three years

Satisfaction Target Execution	Score	Target Score	Achievement Status
2023	95.86	94.6	✓
2024	95.87	95.87	✓
2025	95.89	95.87	✓

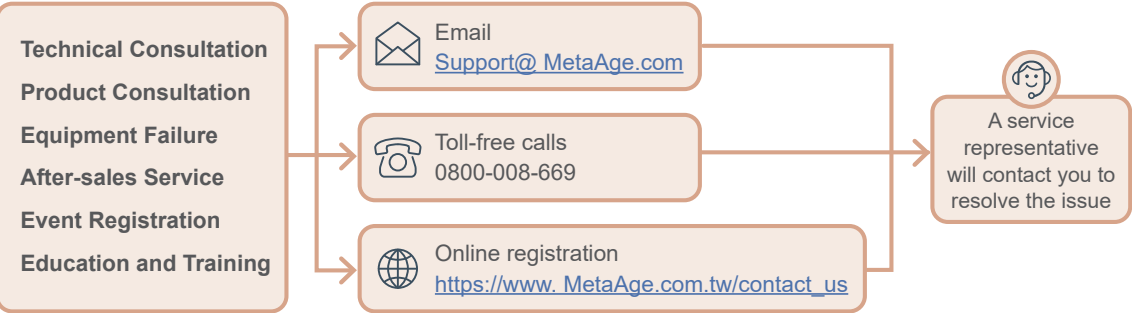
Customer Communication and Service Channels

MetaAge organizes various physical exhibitions (B2B) or educational training events regularly throughout the year, inviting clients to participate. Through brand promotion activities, we continuously understand customer needs and provide products and services that meet customer needs and the latest technological trends.

At the same time, MetaAge also offers diverse customer communication channels, from product consultations to handling technical issues and equipment failures. Through comprehensive after-sales service and timely communication and handling of issues, we deliver high-quality service.

2025	Sessions
End user Events	70
Partner Events	130

Customer Service Contact Information



On-site Events



AWS Summit



Microsoft AI Tour



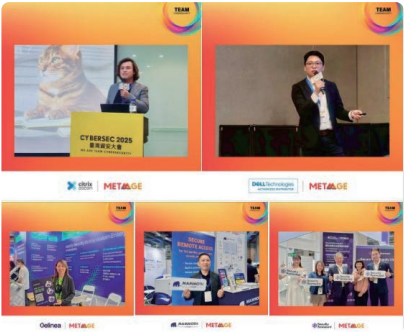
2025 Listed and OTC High-Tech Manufacturing Cybersecurity Forum



COMPUTEX



Red Hat Navigation: Ushering in a New Era of Digital Cloud



CYBERSEC 2025

04

Happy Workplace

Material Sustainability Topics

- Talent Attraction and Retention
- Talent Cultivation and Development



Table of Contents

- Overview of Employee Structure
- Talent Recruitment and Development
- Salary Levels
- Comprehensive Benefits
- Human Rights Protection
- Occupational Health and Safety

Happy Workplace

✓ Goals achieved / □ Not achieved

Sustainable Development Goals

SDG 3: Good Health and Social Well-being
SDG 4: Quality Education
SDG 5: Gender Equality
SDG 8: Decent Work and Economic Growth
SDG 10: End inequality
SDG 16: Peace, Justice and Strong Institutions

Management Unit	Human Resources Department
Management Methods	Management is based on contracts and work rules, while continuously optimizing existing systems to create a harmonious workplace environment.
Assessment Mechanism	Through various communication meetings and employee satisfaction surveys, we understand employees' needs and voices, thereby evaluating and optimizing the workplace environment.

2025 Performance Achievements

✓ Taiwan Corporate Sustainability Awards: Gender Equality Leadership Award, Workplace Well-being Leadership Award; Asia's Best Employer Award

✓ The employee stock ownership trust participation rate was 87.7%, up 2.7% from last year

✓ Passed the Ministry of Labor's Talent Development Quality Management System Assessment (TTQS Enterprise Edition)

✓ Approved through the Ministry of Labor's 2025 Enterprise Human Resource Enhancement Plan, a training subsidy of 900,000 was approved

✓ Employee satisfaction scored 8.2, surpassing the industry average

Short-term Goals for 2026-2027

• Optimize human resource management systems

• Enhance employee experience and satisfaction

• Introducing AI-empowered learning platforms, upgrading training systems, and building job level learning maps to strengthen employee learning experiences and career development support

• Discussions and planning of new welfare policies to continuously enhance the employee experience

2028~2035 Medium- and Long-Term Goals

• Creating an efficient, flexible, and inclusive workplace environment

• Understand market trends and customer needs

• Become a strategic HR partner

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Employee Structure Overview

Employees are the most important cornerstone of a company's growth. To promote good labor-management relations, MetaAge actively creates a fair, healthy, and diverse workplace environment. In fiscal year 2025, MetaAge has a total of 655 employees, including 327 men and 328 women, which is fewer than the 662 employees in 2024. 98.3% are full-time employees, with a gender ratio of 1:1. (Headcount is based on data from December 31 of that year.) MetaAge believes that a diverse workplace can strengthen corporate innovation and reflect equal value in the workplace, creating a positive cycle. Therefore, whether viewed from the perspective of hiring type, region, age, or job level, the structure is both equal and balanced.

Total Number of Employees In 2024 by Region and Gender								
Region	Taipei		Hsinchu		Taichung		Kaohsiung	
Type	Gender	The number of people	Gender	The number of people	Gender	The number of people	Gender	The number of people
Full-time Employees	Male	276	Male	10	Male	6	Male	25
	Female	282	Female	16	Female	7	Female	21
Part-time Staff	Male	9	Male	0	Male	0	Male	0
	Female	10	Female	0	Female	0	Female	0
In Total	577		26		13		46	

Total Number of Employees by Region and Gender In 2025								
Region	Taipei		Hsinchu		Taichung		Kaohsiung	
Type	Gender	The number of people	Gender	The number of people	Gender	The number of people	Gender	The number of people
Full-time Employees	Male	280	Male	9	Male	6	Male	27
	Female	278	Female	16	Female	7	Female	21
Part-time Staff	Male	5	Male	0	Male	0	Male	0
	Female	6	Female	0	Female	0	Female	0
In Total	569		25		13		48	

In 2024, The Distribution Ratio of All Employees by Age and Gender is Also Present								
Age distribution	MetaAge		Global Intelligence Network		Epic Cloud		MetaGuru	
	Male	Female	Male	Female	Male	Female	Male	Female
Under 30 years old (Number of people).	56	83	7	2	5	10	6	3
Under 30 years old (Ratio)	40.29%	59.71%	77.78%	22.22%	33.33%	66.67%	66.67%	33.33%
Ages 30 to 50 (Number of people).	186	184	21	9	4	6	8	9
Ages 30 to 50 (Ratio)	50.27%	49.73%	70.00%	30.00%	40.00%	60.00%	47.06%	52.94%
50 years old and above (Number of people).	31	27	0	0	0	1	2	2
50 years old and above (Ratio)	53.45%	46.55%	0.00%	0.00%	0.00%	100.00%	50.00%	50.00%

By 2025, The Distribution Ratio of All Employees by Age and Gender								
Age distribution	MetaAge		Global Intelligence Network		Epic Cloud		MetaGuru	
	Male	Female	Male	Female	Male	Female	Male	Female
Under 30 years old (Number of people).	52	70	4	2	0	7	7	3
Under 30 years old (Ratio)	42.62%	57.38%	66.67%	33.33%	0.00%	100.00%	70.00%	30.00%
Ages 30 to 50 (Number of people).	197	192	16	7	1	6	19	12
Ages 30 to 50 (Ratio)	50.64%	49.36%	69.57%	30.43%	14.29%	85.71%	61.29%	38.71%
50 years old and above (Number of people).	27	26	0	0	0	0	4	3
50 years old and above (Ratio)	50.94%	49.06%	0.00%	0.00%	0.00%	0.00%	57.14%	42.86%

Employee Structure Overview

(continued)



Employee Age Ratio for 2024										
Age/Company	MetaAge		Global Intelligence Network		Epic Cloud		MetaGuru		Total	
	The number of people	Proportion	The number of people	Proportion	The number of people	Proportion	The number of people	Proportion	The number of people	Proportion
Under 30 years old	139	24.51%	9	23.08%	15	57.69%	9	30.00%	172	25.98%
31-50 years old	370	65.26%	30	76.92%	10	38.46%	17	56.57%	427	64.50%
Over 50 years old	58	10.23%	0	0.00%	1	3.85%	4	13.33%	63	9.52%

Employee Age Ratio for 2025										
Age/Company	MetaAge		Global Intelligence Network		Epic Cloud		MetaGuru		Total	
	The number of people	Proportion	The number of people	Proportion	The number of people	Proportion	The number of people	Proportion	The number of people	Proportion
Under 30 years old	122	21.63%	6	20.69%	7	50.00%	10	20.83%	145	22.14%
31-50 years old	389	68.97%	23	79.31%	7	50.00%	31	64.58%	450	68.70%
Over 50 years old	53	9.40%	0	0.00%	0	0.00%	7	14.58%	60	9.16%

2024 Proportion of Contract-Based Employment Categories								
Employment Category	MetaAge		Global Intelligence Network		Epic Cloud		MetaGuru	
	Male	Female	Male	Female	Male	Female	Male	Female
Number of employees	273	294	28	11	9	17	16	14
Number of full-time employees	272	288	28	11	6	15	11	12
Full-time to full-time (percentage %)	48.57%	51.43%	71.79%	28.21%	28.57%	71.43%	47.83%	52.17%
Number of interns	1	6	0	0	3	2	5	2
Part-time - Interns (percentage %)	14.29%	81.57%	0.00%	0.00%	60.00%	40.00%	71.43%	28.57%

Proportion of Contract-based Employment Categories in 2025								
Employment Category	MetaAge		Global Intelligence Network		Epic Cloud		MetaGuru	
	Male	Female	Male	Female	Male	Female	Male	Female
Number of employees	276	288	20	9	1	13	30	18
Number of full-time employees	274	285	20	9	1	10	27	18
Full-time to full-time (percentage %)	49.02%	50.98%	68.97%	31.03%	9.09%	90.91%	60.00%	40.00%
Number of interns	2	3	0	0	0	3	3	0
Part-time - Interns (percentage %)	40.00%	60.00%	0.00%	0.00%	0.00%	100.00%	100.00%	0.00%

Note: Full-time employee = permanent employee
Part-time employee = temporary employee = employee with no guaranteed hours
MetaAge does not employ other workers other than its own employees

Employee Job Levels and Gender Distribution Ratios

MetaAge (including Ginnet, MetaGuru, and Epic Cloud) offers smooth employment channels and emphasizes gender equality. Female members participate in both senior and middle management positions, with MetaAge accounting for 49.02% of its senior executives. 100% senior management is local (referring to Taiwan).

Gender Distribution Ratio of Governance Units (%) (2024)								
Job Rank / Gender / Company	MetaAge		Global Intelligence Network		Epic Cloud		MetaGuru	
	Male	Female	Male	Female	Male	Female	Male	Female
Senior Executives	48.84	51.16	33.33	66.67	0	0	100	0
Middle Manager	52.54	47.46	50	50	33.33	66.67	60	40

Gender Distribution Ratio of Governance Units (%) (2025).								
Job Rank / Gender / Company	MetaAge		Global Intelligence Network		Epic Cloud		MetaGuru	
	Male	Female	Male	Female	Male	Female	Male	Female
Senior Executives	51.16	48.84	33.33	66.67	0	0	100	0
Middle Manager	50.82	49.18	66.67	33.33	0	100	57.14	42.86

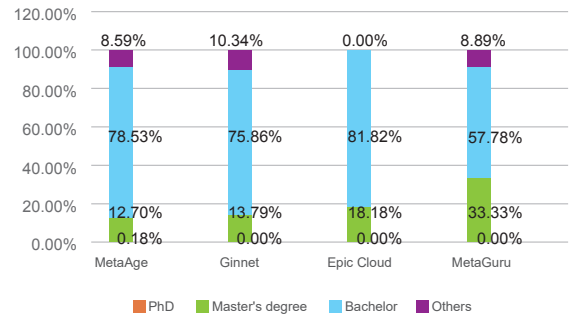
Explanation: 1. Senior executives: Division level or above.
2. Middle Manager: Section/Science-level managers.
3. Governance Units (including senior and middle managers)

MetaAge is committed to maintaining a diverse and inclusive workplace environment, providing suitable employment opportunities for disadvantaged groups* and employees with foreign nationality. In 2025, the company hired a total of 7 foreign employees, including 4 full-time staff and 3 interns. In terms of intern status, foreign interns accounted for 27.27% of the total number of interns, while the rest were domestic interns.

In 2025, the proportion of employees hired from disadvantaged groups is 2.14%, a continuous increase from 1.96% in 2024; Among them, the number of employees with disabilities has exceeded the quota, significantly exceeding the legal 1% hiring standard, demonstrating our company's active efforts to protect the work and living rights of disadvantaged groups and its ongoing efforts to create a friendly and inclusive employment environment.

*Note: The definition of disadvantaged groups includes indigenous peoples and persons with disabilities

Proportion of Employees' Education Distribution (%)



MetaAge's staff are young and energetic. In terms of educational background, the main distribution consists of university graduates, followed by master's degree holders, and some staff hold doctoral degrees.

Employee Diversity Hiring Numbers (2024)

Category/Company/Gender	MetaAge		Global Intelligence Network		Epic Cloud		MetaGuru	
	Male	Female	Male	Female	Male	Female	Male	Female
The number of people employed by disadvantaged groups	4	9	0	0	0	0	0	0
The number of foreign nationals hired	3	0	0	0	1	0	3	0

Employee Diversity Hiring Figures (2025)

Category/Company/Gender	MetaAge		Global Intelligence Network		Epic Cloud		MetaGuru	
	Male	Female	Male	Female	Male	Female	Male	Female
The number of people employed by disadvantaged groups	4	10	0	0	0	0	0	0
The number of foreign nationals hired	3	0	0	0	0	2	2	0

Disclosure of Gender and Age Diversity Among Employees by 2025

Employee Categories	Gender				Age group						Total
	Male		Female		Under 30 years old		Ages 30 to 50		Over 50 years old		
	The number of people	Proportion (%)	The number of people	Proportion (%)	The number of people	Proportion (%)	The number of people	Proportion (%)	The number of people	Proportion (%)	
Supervisory Positions (including senior and middle managers).	63	51.22%	60	48.78%	3	2.44%	91	73.98%	29	23.58%	123
General Staff (including staff outside technical engineering units, non-supervisory staff)	123	34.75%	231	65.25%	97	27.40%	229	64.69%	28	7.91%	354
Technical Engineering Department (SE Department).	136	81.44%	31	18.56%	31	18.56%	132	79.04%	4	2.40%	167
Other Staff (Interns)	5	45.45%	6	54.55%	10	90.91%	1	9.09%	0	0.00%	11
Total for all Employees	327	49.92%	328	50.08%	141	21.53%	453	69.16%	61	9.31%	655

Talent Recruitment

To respond to rapid industrial growth, we are proactively laying out talent competitiveness. MetaAge does not use age or gender as the sole criterion for recruitment. Adhering to the principle of fairness, it actively seeks outstanding professionals in business management, business development, and engineering technical services.

In 2025, a total of 129 new employees are hired, including 49 men (37.98%) and 80 women (62.02%). The overall new hire rate was 19.69%, a slight decrease from 23.11% in 2024, reflecting a more stable and prudent approach to workforce allocation.

Since joining our parent company Qisda in 2019, we have offered more diverse talent development programs and comprehensive employee benefits and activities, continuously attracting outstanding potential talent from the market to join MetaAge.

New Employees in 2025 are Categorized by Age, Company, and Gender									
By Company		MetaAge		Global Intelligence Network		MetaGuru		Epic Cloud	
Total Number of Employees		564		29		48		14	
Age / Gender		The number of people	Newcomer Rate (%)	The number of people	Newcomer Rate (%)	The number of people	Newcomer Rate (%)	The number of people	Newcomer Rate (%)
Under 30 years old	Male	22	3.90%	0	0.00%	3	6.25%	0	0.00%
	Female	40	7.09%	0	0.00%	1	2.08%	4	28.57%
30~50 years old	Male	13	2.30%	0	0.00%	8	16.67%	1	7.14%
	Female	28	4.96%	1	3.45%	3	6.25%	2	14.29%
Over 50 years old	Male	0	0.00%	0	0.00%	2	4.17%	0	0.00%
	Female	1	0.18%	0	0.00%	0	0.00%	0	0.00%
New Recruits		104		1		17		7	
Ratio of New Employees by Company (%)		18.44%		3.45%		35.42%		50.00%	
Proportion of New Employees in Total Employees (%) of the Group's Total Staff		19.69% (129 new hires ÷ total group employees: 655)							

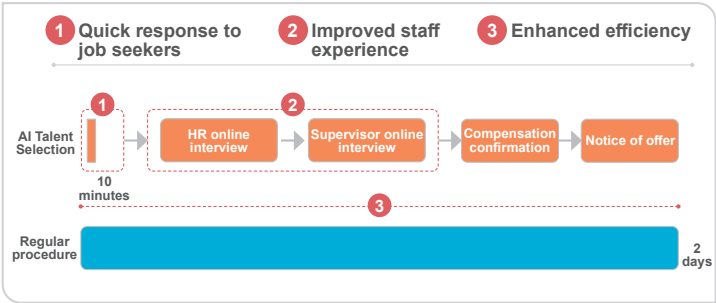
Note 1. New Hire Rate (%) = Number of New Hires by Category ÷ Total Number of Employees at the End of Period × 100%
2. Total group employees: MetaAge 564 + TusTech 29 + MetaGuru 48 + Epic Cloud 14 = 655 people

AI Talent Selection

As a leading provider of professional information application service channels, MetaAge leveraged its advantages in technology applications to integrate HR talent selection with AI applications in 2021, significantly improving recruitment process efficiency and employee experience.

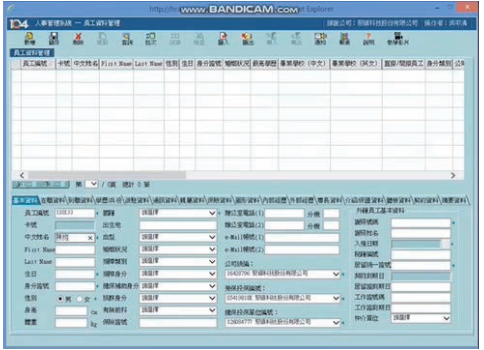
Whenever a job seeker submits their resume, using AI recruitment tools, it only takes 10 minutes for the candidate to receive an interview notification, and within two days, they can complete the online interview, salary confirmation, and offer acceptance process. Compared to the previous manual process of reviewing resumes one by one, where just screening resumes took two days, AI talent selection is much faster and smoother.

MetaAge was able to establish such an efficient talent selection system because HR digitizes various talent data and builds models. AI uses machine learning technology to filter and validate these models, and we have already selected the most suitable model from over 300 groups; To make AI talent selection more precise, MetaAge has established and compared talent models with peers, enabling AI to continuously learn and optimize system efficiency.



ESG Pioneer: Process Automation and Paperless Operation, with Automatic Resume Creation

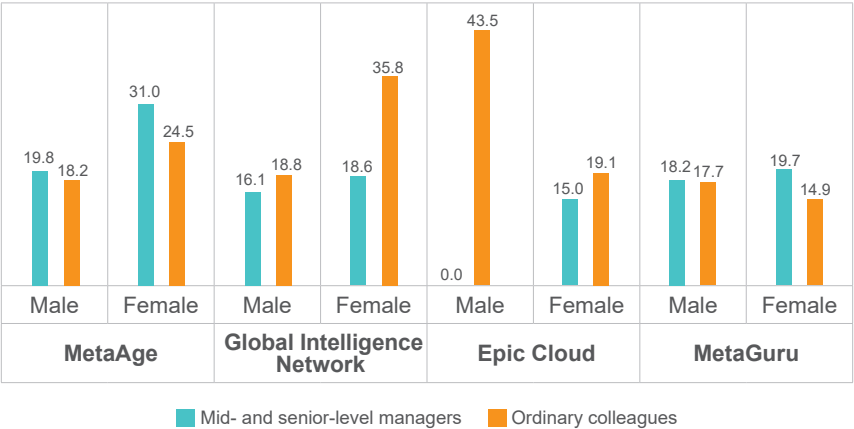
Moving toward automated and paperless enterprise process management is a continuous focus of MetaAge's efforts. We integrate multiple applications and use digital management methods to automate HR's selection of saved operations. Take resume filing in the recruitment process as an example: in the past, recruitment platform systems typically only had basic data management functions. If companies wanted to present applicant information in internal formats, manual processing was usually required. MetaAge uses process automation tools to automatically generate resumes, eliminating paperwork and greatly improving HR staff's work efficiency.



Talent Development

MetaAge places great importance on employee training and development. In 2025, new employees will undergo mandatory training, with a total of 246 training sessions and a total of 2,093 hours. The company has invested ample resources to ensure new hires fully understand the company's background and the professional knowledge required in the workplace, while providing diverse courses and training for employees; At the same time, as employees' ranks advance, the training they receive also increases to foster corresponding thinking and execution skills. By providing employees with comprehensive training resources, we make their learning and development richer and smoother. By 2025, employees received a total of 15,056 hours of training, with an average of 23 hours of training per person.

Classification by Company, Gender, and Employee Rank
Average Training Hours



Virtual Human Chatbots are Used for Employee Training

MetaAge places great emphasis on talent training and integration, and continuously experiments with the application of new technologies. In 2022, virtual human technology was introduced, combining company introductions, new employee guidelines, and regulatory training courses with virtual human images to deepen learners' memory and interactive experiences. Recently, there are also plans to combine virtual humans with chatbots through generative AI technology, creating a generative online interaction platform—an AI assistant that can quickly respond to colleagues' company inquiries, effectively saving HR units operational time and achieving a win-win situation.

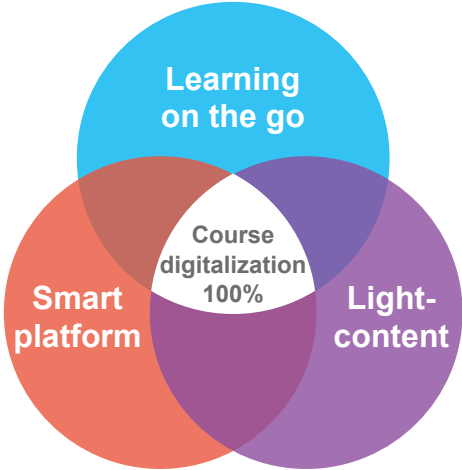


Training Courses

In addition to providing a comprehensive new employee training system and designing courses tailored to different competencies, MetaAge also offers management practice workshops for specific personnel and provides skills training for engineers to prepare for their jobs. Additionally, employees can learn and acquire new knowledge through external channels, including external professional certifications, inviting professionals to share industry information, and lectures on topics such as lifestyle knowledge and public welfare. In 2025, there is a total of 72 external application cases, amounting to about 420,000 NTD. There were 28 external training applications, totaling about 880,000 NTD.

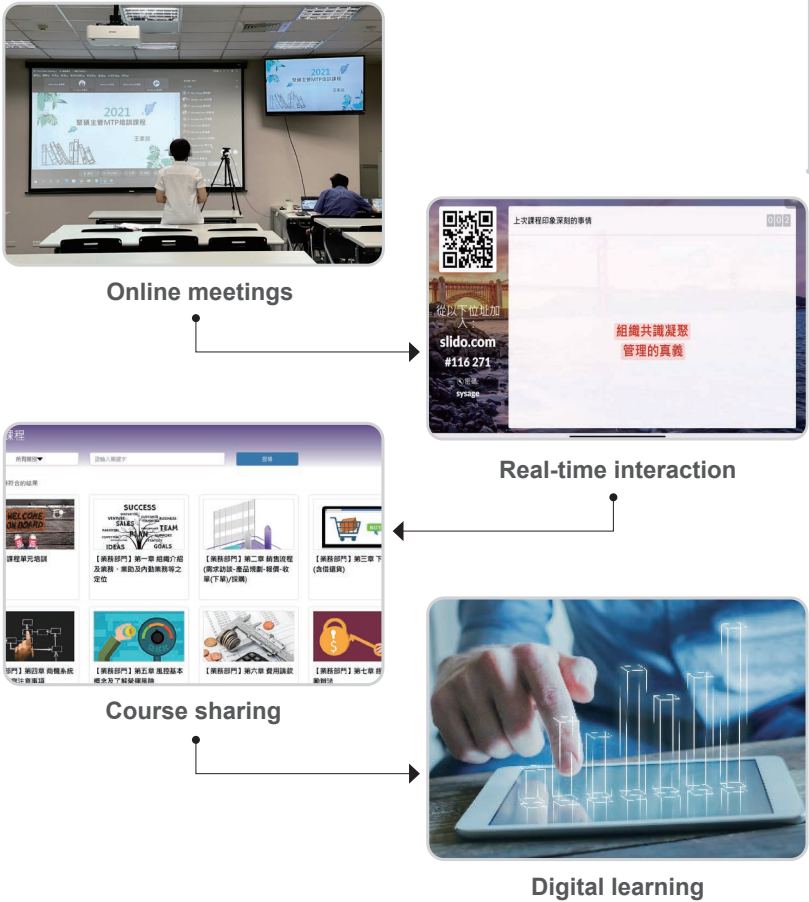


Cloud-Based Training



MetaAge leverages the service functions of agent products to make employee training courses smart, streamlined in content, and mobile. Through cloud training portals, AI word clouds, and collaboration platforms, it greatly enhances employee learning and work efficiency, meeting the diverse functional development needs of many employees. Employees can log in to the cloud training platform anytime and anywhere to go online for learning.

Cloud-based Training Process

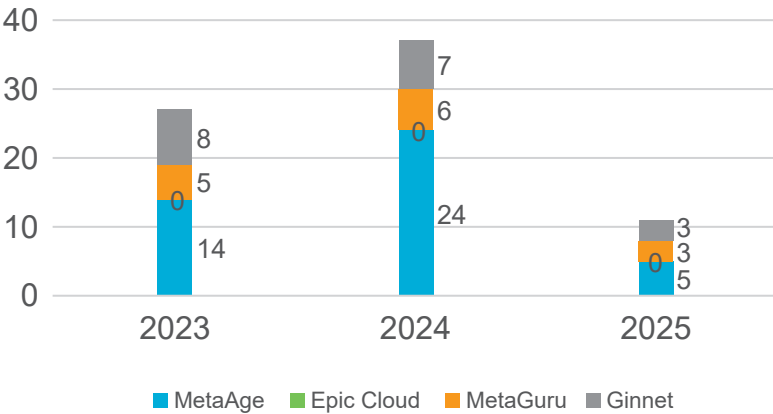


Corporate Internship Program

MetaAge has a diverse corporate culture, and we look forward to talent from different learning backgrounds joining the internship program. The program's purpose is to leverage their respective fields by bringing students into the workplace, applying what they've learned to solve problems, and inspiring innovative ideas, thereby shortening their connection with society. The company has students from more than 10 well-known domestic and international universities across multiple fields including business, technology, human resources, IT, marketing, and ESG. Since 2022, a total of 11 students have chosen to become full-time employees at MetaAge after graduation, applying their previous experience to their work.

In 2025, MetaAge, Ginnet, MetaGuru, and Epic Cloud recruited a total of 19 interns throughout the year. The number of interns still employed by the end of 2025 is shown in the chart on the right. These interns from diverse backgrounds and professional fields will learn and grow in MetaAge's diverse environment. In the future, MetaAge will continue this corporate internship program, providing a career platform for more emerging talents, helping them realize their career dreams, and achieving seamless integration between campus and workplace.

Number of interns over the years



Note: This table compiles statistics up to December 31, 2025



Talent Retention

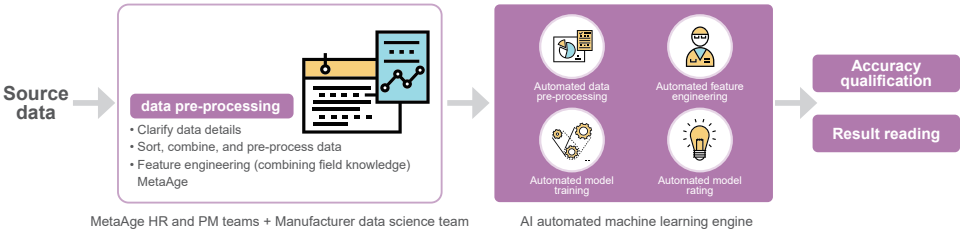
By 2025, the total number of employees leaving at MetaAge, Ginnet, Epic Cloud, and MetaGuru (region: Taiwan) is 116, with a turnover rate of 18.01%. The scope of resignation statistics includes the number of full-time employees (excluding interns) who have resigned, been dismissed, retired, or died in the line of duty. MetaAge places great importance on talent retention and leaving. Through statistical data, it investigates the distribution and proportion of resignations. Among MetaAge's departing employees, the majority are women aged 30 to 50.

2025 Classification of Departing Employees by Age, Company, and Gender (GRI Definition)									
By Company		MetaAge		Global Intelligence Network		Epic Cloud		MetaGuru	
Number of full-time Workers		559		29		11		45	
Age/Gender		The number of people	Proportion (%)	The number of people	Proportion (%)	The number of people	Proportion (%)	The number of people	Proportion (%)
Under 30 years old	Male	8	1.43%	1	3.45%	0	0.00%	0	0.00%
	Female	26	4.65%	0	0.00%	0	0.00%	1	2.22%
30~50 years old	Male	28	5.01%	2	6.90%	0	0.00%	3	6.67%
	Female	37	6.62%	2	6.90%	1	9.09%	1	2.22%
50 years old and above	Male	1	0.18%	0	0.00%	0	0.00%	1	2.22%
	Female	4	0.72%	0	0.00%	0	0.00%	0	0.00%
Number of Resignations and Employee Turnover Ratios by Company		104	18.60%	5	17.24%	1	9.09%	6	13.33%
Turnover Rate (%)		18.01% (Total resignations: 116 people÷ total number of full-time employees in the group: 644 people) Statistical scope: This table of resignation figures meets the definition of resignations under the GRI and includes the number of full-time employees (excluding interns) who have resigned, been dismissed, retired, or died in the line of duty							

2025 Classification of Departing Employees by Age, Company, and Gender (GRI Definition)									
By Company		MetaAge		Global Intelligence Network		Epic Cloud		MetaGuru	
Number of full-time Workers		559		29		11		45	
Age/Gender		The number of people	Proportion (%)	The number of people	Proportion (%)	The number of people	Proportion (%)	The number of people	Proportion (%)
Under 30 years old	Male	8	1.43%	1	3.45%	0	0.00%	0	0.00%
	Female	17	3.04%	0	0.00%	0	0.00%	1	2.22%
30~50 years old	Male	20	3.58%	2	6.90%	0	0.00%	3	6.67%
	Female	25	4.47%	1	3.45%	1	9.09%	1	2.22%
50 years old and above	Male	1	0.18%	0	0.00%	0	0.00%	1	2.22%
	Female	1	0.18%	0	0.00%	0	0.00%	0	0.00%
The number of Voluntary Resignations and the Employee Departure Ratio by Company		72	12.88%	4	13.79%	1	9.09%	6	13.33%
Voluntary Turnover Rate (%)		12.89% (Total voluntary resignations: 83 people÷ Total full-time employees of the group: 644 people) Statistical scope: The number of resignations in this table is counted as full-time employees (excluding interns) and excluding dismissals, retirements, and those who died in the line of duty.							

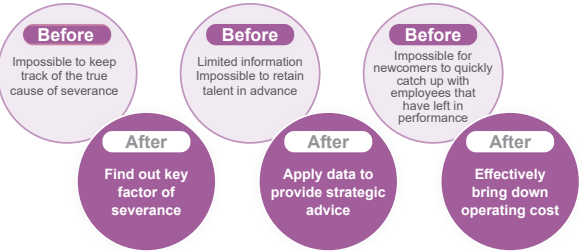
Departure Forecast

"Choose the right people and keep them!" This is a key task in MetaAge's talent management. Since 2021, we have been using big data and artificial intelligence to implement employee turnover prediction and cause analysis. By analyzing big data to determine whether employees are likely to resign in the future, HR departments can proactively prepare for retaining outstanding employees who are likely to leave, thereby increasing their willingness to stay. Among many topics, collect, analyze, and summarize key factors that influence employee turnover, such as age group, performance, highest education level, number of business trips, and number of leave requests.



Practical Benefits

Employee turnover forecasting offers three significant advantages for corporate talent management: identifying key factors that drive employee turnover, using data to propose internal operational management and retention strategic recommendations, and reducing the management costs and burden of hiring new talent.



Salary Level

MetaAge has established comprehensive salary standards and bonus systems, regularly reviewing market salary survey results, considering the overall economic environment and market wage levels. It references the annual high-tech industry compensation report published by Willis Tower Watson as a reference for compensation decisions. Reasonable compensation is paid based on the general employee's education, experience, professional knowledge, seniority, and personal performance, while dynamically adjusting employee salaries to maintain competitiveness and fairness in the compensation system, ensuring effective retention of key internal talent and attracting outstanding external talent.

Since 2020, MetaAge's salaries and bonuses have continued to increase, with a fixed annual increase of about 3%, aiming to create a satisfying and secure employment environment for employees.

Entry-Level Staff * Ratio of Standard Salary to Local Minimum Wage (%)

MetaAge

1.38

Epic Cloud

1.52

Global Intelligence Network

1.41

MetaGuru

1.40

New full-time employees at all MetaAge operations have starting salaries higher than Taiwan's statutory base salary, and there is no discrimination or discrimination in pay or benefits based on gender, race, nationality, age, religion, political stance, marital status, or sexual orientation.

*Note: Frontline staff are mainly full-time (lowest rank) employees. All are female employees.

Pension Contributions

Before the implementation of the Labor Pension Act on July 1, 2005, all formal employees' years of service under the old system had been fully settled in accordance with the Labor Standards Act. Currently, all MetaAge employees are subject to the new labor pension system.

To support employees' retirement and promote good labor-management relations, our company has adopted a fixed contribution plan in accordance with the Labor Pension Act, allocating 6% of the retirement pension monthly into a dedicated individual retirement fund account established by the Bureau of Labor Insurance; If there are voluntary contributions to retirement funds, the voluntary contribution rate will be withheld from the employee's monthly salary and transferred to the Labor Insurance Bureau's personal retirement fund account.

Additionally, according to the company's "Work Rules" and "Articles of Incorporation," if the company has a profit during the year, it must allocate 5% to 20% of employee compensation; 8% of employee compensation for fiscal year 2024 has been allocated and will be fully paid in cash by fiscal year 2025.

Mechanisms Linking Executive Compensation to ESG performance

The policy for remuneration for senior management is based on the company's compensation philosophy, industry standards, and individual performance evaluation items, including both financial and non-financial indicators. Performance evaluations and compensation reasonableness are reviewed by the Compensation Committee and the Board of Directors, and the compensation system is reviewed as needed based on actual business conditions and relevant laws. Retirement benefits will be handled in accordance with the new pension system.

To strengthen sustainability governance and enhance the responsibility and participation of senior executives (including general managers) in ESG, MetaAge will officially incorporate sustainability performance into its executive reward structure starting in 2025, with board approval for implementation. We incorporate annual ESG goals into the senior executive evaluation system and link evaluation results with variable compensation (extra bonuses) to ensure that the interests of the management team align with the company's long-term sustainable value.

Regarding MetaAge's management remuneration tiers, refer to the senior executive compensation brackets disclosed in MetaAge's annual report.

Environmental Aspect (E) 25%

Implement the carbon reduction pathway

- 2025 Target: Carbon Reduction by 14.5%
- 2026 Target: Carbon reduction by 17.2%
- 2027 Target: Carbon Reduction by 20.0%

Social Aspect (S) 35%

Enhance employee satisfaction

- Employee satisfaction survey scores

Governance Aspect (G) 40%

Enhancing ESG performance both domestically and internationally

- Corporate governance evaluation
- Information service stability
- ESG external evaluation awards

Remuneration Linkage and Deferred Payout Mechanism

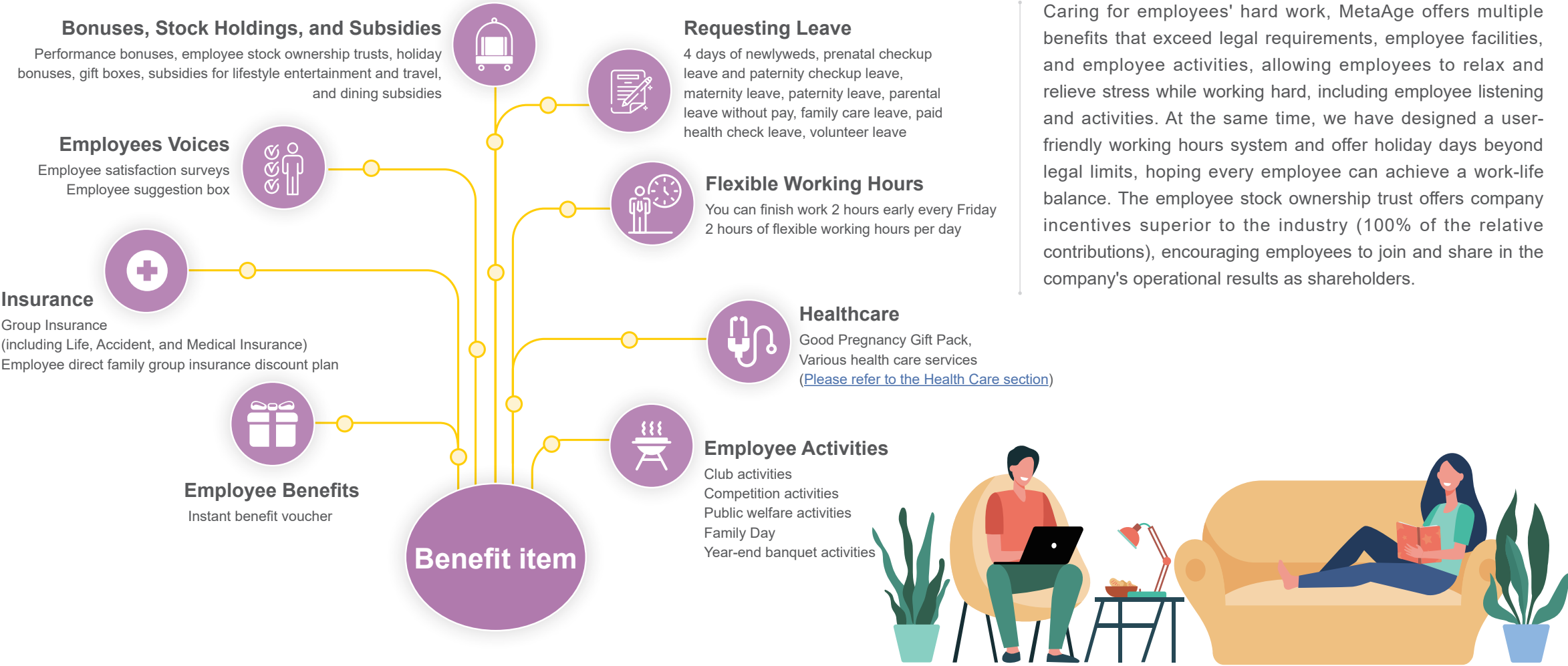
01. Performance Appraisal:
Annual performance ratings are computed based on the actual attainment of key performance indicators (KPIs).

02. Incentive Alignment:
Variable bonus distributions are adjusted dynamically relative to annual strategic target completion rates.

03. Deferred Trust Distribution:
A shareholding trust is adopted and distributed proportionally over five years to ensure long-term commitment.



Comprehensive Benefits



Welfare Facilities and Equipments

Multifunctional Leisure Area



We offer a variety of welfare facilities to meet employees' needs and interests. Employees can use these benefits and services during their leisure time to achieve a balanced mind-body and mental environment at work.



Comfortable Office Environment



Soundproof Cabin



Comfort Discussion Area



Reading Area



New Conference Table



Ergonomic Chair

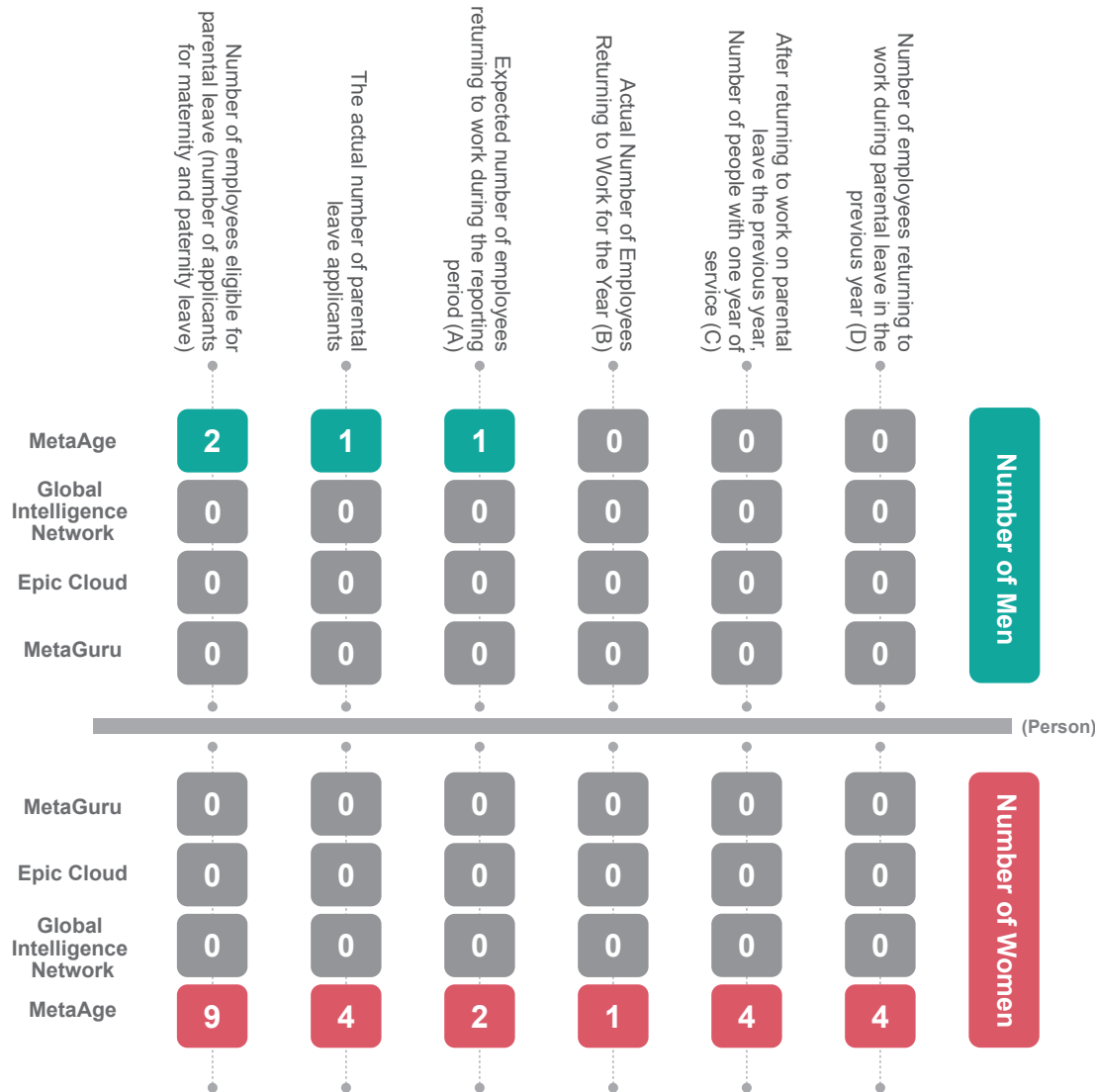


Five-star Nursing Room



Stress Relief Massage Room

Parental Leave



MetaAge offers parental leave, maternity leave, and paternity leave, allowing employees to balance work and family. It also plans a comprehensive employee return system, including arrangements for unpaid leave and career support. In 2025, there are 5 people applying for parental leave. The expected number of employees returning to work that year is 3, but the actual number of employees returning to work is 1. Since 2021, except for 1 person in 2023 who did not actually return to work, the reinstatement rate in all other years has reached 100%.

In 2025, some employees chose to adjust their career plans after parental leave, reflecting that the MetaAge parental leave system not only supports returning to work but also respects employees' diverse choices at home and life stages, demonstrating a people-oriented and friendly workplace culture.



** Reinstatement Rate" calculation method = actual number of employees returning to work in the reporting year / total number of people who should have returned to work and have already returned during the reporting year

** Calculation method for "retention rate" = Number of people who have continuously worked for one year since returning to work in the previous reporting year / Total number of people expected to return to work in the previous reporting year

Meeting Communication

MetaAge has established labor-management meetings and online employee business briefings. During these meetings, the company communicates important matters to employees, who in turn can offer suggestions and feedback through communication meetings, fostering a positive two-way exchange of labor-management opinions and enhancing overall company consensus and cohesion.

No evidence found after investigation: 1 case

Complainant withdraws: 1 case



Prevention and Control of Workplace Unlawful Infringement

To provide employees with a friendly, safe, and secure working environment, MetaAge strictly prohibits any form of unlawful harm in the workplace, including physical and psychological violence, sexual harassment, and stalking. It also provides complaint hotlines and forms to protect the privacy of complainants. Occasionally conduct gender equality awareness campaigns for both new and current employees, helping each employee establish a correct understanding of gender equality and understand their own rights. During the reporting period, we received 2 complaints related to unlawful infringement.



Response to Complaint Cases

Complaint Status

In September 2025, our company received two workplace unlawful infringement complaints submitted by colleagues via the complaint email.

Corrective and Preventive Measures

The company operates according to the "Unlawful Infringement Incident Handling Process," establishing an investigation committee (including 2 external members and 1 internal member), who separately interviews the complainant, respondent, and related parties to objectively and fairly clarify the facts and investigate.

In addition to completing the case investigation procedures, our company continues to strengthen remedial and preventive measures, including: conducting education and training on gender equality and workplace unlawful assault prevention, providing both printed and electronic promotional materials, and enhancing supervisors' responsibilities and the ability to identify sensitive issues. Relevant systems and grievance mechanisms will be regularly reviewed and updated to ensure timely case handling and minimize potential negative impacts on stakeholders.

Processing Results

Case 1: After acceptance and preliminary interviews, the complainant voluntarily withdraws the complaint.

Case 2: After review by the investigation committee, the complaint case was found unfounded.

Company Position

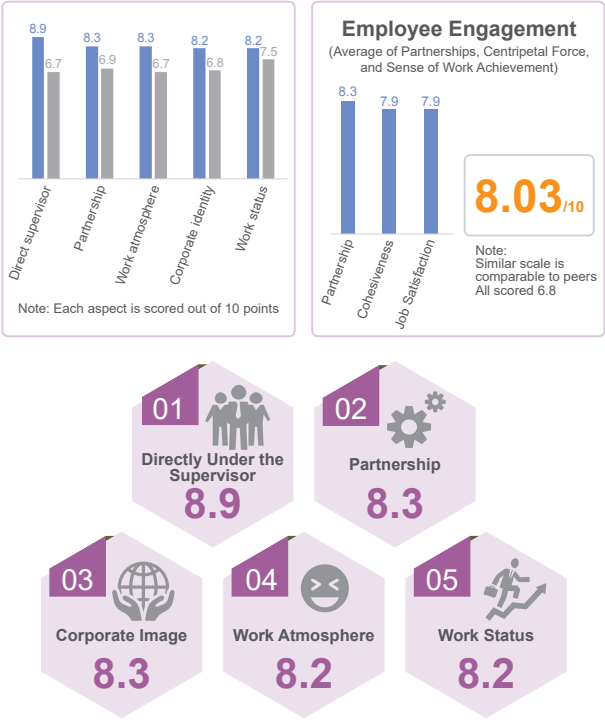
Our company aims to establish a safe and friendly workplace environment. We publicly declare a "zero tolerance" policy for all forms of workplace unlawful infringement, ensuring that every complaint case is evaluated and handled fairly, justly, and lawfully according to procedures, continuously strengthening workplace governance and risk management mechanisms.

External Grievance Channels

MetaAge has set up a stakeholder complaint window on its official website. Please refer to the Investor section on the MetaAge official website: https://www.MetaAge.com.tw/investor_relations/stakeholders/contacts

Employee Satisfaction Surveys

Since 2021, MetaAge has conducted employee satisfaction surveys for five consecutive years, conducting online surveys via the EZChoice app. Starting in 2022, a third-party unit has conducted a total of five online employee satisfaction surveys to assess employees' satisfaction with various aspects of the workplace to understand their opinions. The five-year questionnaire return rate reached 71.5%, an increase of 5.5% from the previous survey. According to the survey, the top five employee satisfaction rankings are: direct supervisor, partnerships, corporate image, work atmosphere, and work status. All aspects of performance outperformed similar industry peers. MetaAge continues to optimize existing welfare programs, aiming to enhance employee satisfaction with the workplace.

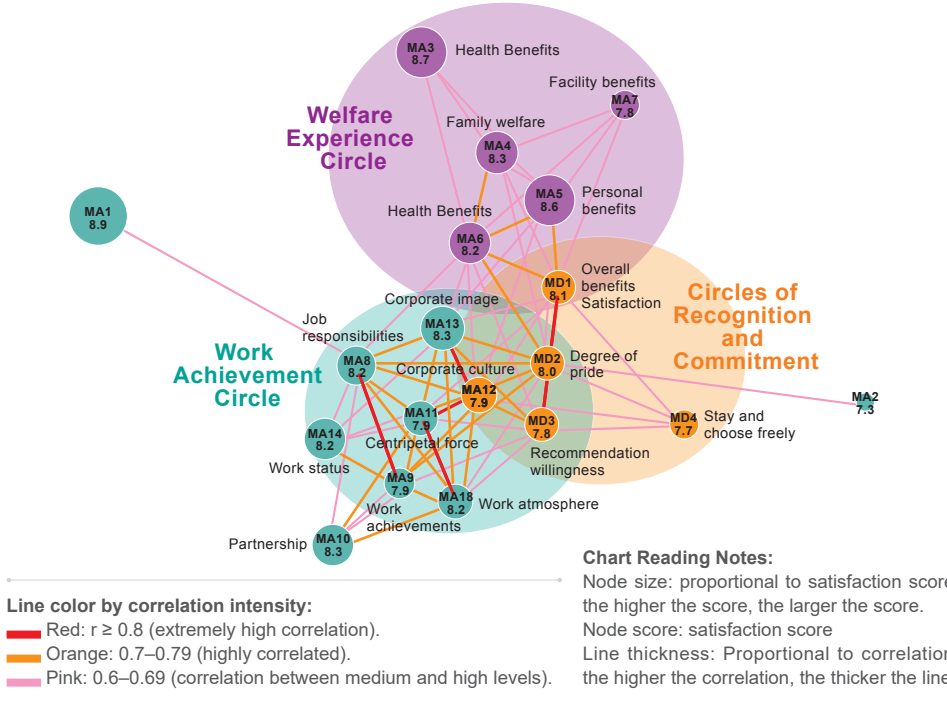


Overall Satisfaction Correlation_Can be Filed

This analysis is based on correlation coefficient matrices for each dimension of 'Work, Culture, and Welfare' to measure the strength of the associations among these dimensions. Furthermore, the community detection algorithm (Louvain Method) is used to identify naturally formed cluster structures from the data. This algorithm can automatically identify the regions with the densest node connections—that is, groups with high internal relationship within dimensions but relatively low correlation with other dimensions.

The results show that the overall dimension can be divided into three core groups:

- 1.Circle of Identity and Commitment** — Centered on emotional connection, it reflects employees' sense of belonging to the company culture and their willingness to stay.
- 2.Work Achievement Circle** — Centered on work interaction, focusing on a positive cycle of job content, supervisor support, and a sense of achievement.
- 3.Welfare Experience Circle** — Centered on life support, it showcases actual satisfaction brought by health, family, and personal welfare systems.

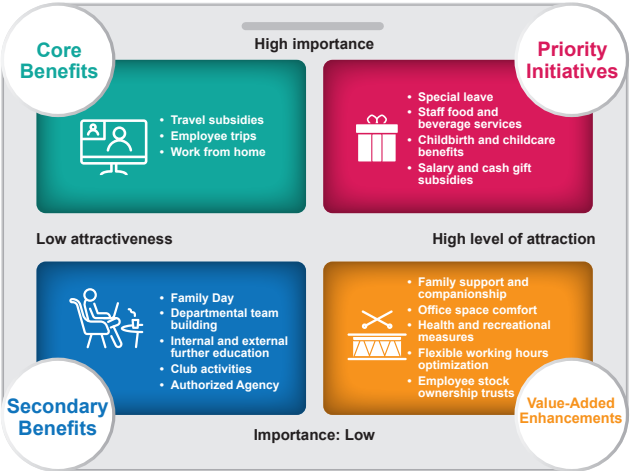


Future Development Directions of Welfare Projects

Based on employee satisfaction survey results, benefits are divided into four main categories based on importance and attractiveness: highlights, essentials, icing on the cake, and extra effort.

Additionally, through employee satisfaction correlation analysis, the results show a strong correlation between overall satisfaction and emotional connection, work interaction, and support for life and welfare core practices, providing important references for the company to further enhance employee experience and sustainable workforce management.

Based on the above analysis, MetaAge will actively improve and continue listening to employee feedback to adjust the planning and development direction of the company's welfare programs.



Growing Together with Employees



Halloween Event

MetaAge is hosting a Halloween costume creativity contest, inviting colleagues to unleash their creativity and dress up as the most unique Halloween characters.



Warm Tangyuan for the Winter Solstice

MetaAge prepared Winter Solstice tangyuan to welcome the new year together with colleagues in the cold winter.



New Year Celebration Activities

MetaAge held a Lunar New Year celebration event, inviting calligraphy creators to create couplets for colleagues, and also arranged compressed amulets for staff to produce.



Christmas Events

MetaAge held a Christmas charity party, combining staff gatherings, lucky draws, and performances by balloon performers for people with disabilities. By purchasing gift boxes from the Social Welfare Foundation, they supported youth with intellectual disabilities, making the festivities both joyful and charitable.



Activities



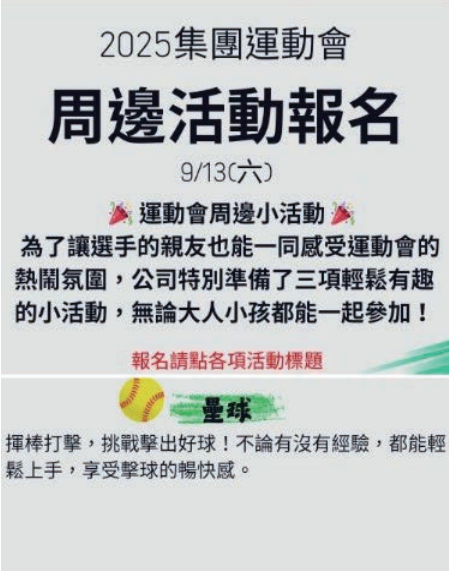
[Family Day]
2025 Family Day Green Wild Qiji: Beautiful Companions

MetaAge employees participated in BenQ Qisda's Family Day event at Puxin Farm, enjoying stage performances and experiencing parent-child activities, all enjoying green time together.



2025 Singing Contest

MetaAge employees participated in the singing competition organized by BenQ Qisda, allowing them to showcase themselves and encouraging relaxation outside of work to create a vibrant workplace environment.



[Great Workout]
2025 Sports Day / Online Sports Day - Online Walking

In response to BenQ Qisda's sports meet, the event featured various ball sports, swimming, and team relay events for employees to participate in. Among these, the total steps of online walking activities reached nearly 300 million steps, equivalent to a total carbon reduction of 39,325 kilograms.



Employee Training Activities



2025 Sustainability Workshop

MetaAge held sustainability workshops, guiding colleagues to learn about sustainability concepts through board game experiences. Based on surveys before and after the course, we aim to enhance employees' understanding of the United Nations SDGs and the company's ESG initiatives.



MetaAge AI Hackathon - Ask the Experts

Encourage employees to integrate AI into their work through competitions, team up to participate, and apply AI tools from the three major public clouds in daily work to improve work efficiency.

Human Rights Protection

Human Rights Policy

Since its establishment, MetaAge has been committed to creating a safe working environment for workers, ensuring consistent standards for health and safety, workplace safety, and compensation, including conditions, venues, and rights.

By establishing the "MetaAge Social Responsibility Policy Statement*," we safeguard employees' basic human rights and freedoms, prohibit any form of insulting personal conduct, and ensure no discrimination based on age, race, skin color, nationality, religion, pregnancy, gender, political affiliation, or gender orientation, thereby implementing comprehensive human rights protection. The scope of coverage of the standards includes all MetaAge companies and organizations, as well as MetaAge's suppliers and customers.

MetaAge's human rights education and training refer to the Responsible Business Alliance's "RBA Code of Conduct," requiring MetaAge's internal employees, board members, vendors, channel partners, contractors, and other stakeholders involved in business transactions to comply with these regulations and establish relevant reporting handling procedures.

MetaAge strictly adheres to business ethics standards, ensuring that all organizational management and operations comply with government and international regulations, continuously striving for improvement and progress, and educating employees so that they understand and support the company in fulfilling its corporate social responsibility.

*Note: For the MetaAge Human Rights Policy Commitment, please refer to the official website link: https://www.MetaAge.com.tw/esg/human_rights_policy

Human Rights Risk Assessment

MetaAge regularly conducts human rights risk assessments through its risk management team, investigating the impact of social responsibility on labor to identify risks and hazards employees may face, and formulates corresponding mitigation measures. MetaAge identifies five major risk categories: labor, occupational safety and health, environment, ethics, and management systems, and is graded based on risk scores.

Human Rights Education and Training

MetaAge provides human rights-related education and training (included in the Integrity Management Course). MetaAge, Ginnet, MetaGuru, and Epic Cloud will have a total of 648 participants complete the training by 2025, achieving a 100% completion rate*.



*Note: The completion rate statistics here are based on the number of trainees expected at the start of the course

Human Rights Due Diligence: In

2025, MetaAge launched its first supplier human rights due diligence survey, using questionnaires to assess potential human rights risks faced by partners. The survey results show that high-risk issues mainly focus on salary and benefits, personal data privacy and security, and working hours management. The company will continue to strengthen human rights risk monitoring in the supply chain, gradually improve survey coverage and data quality, and promote a sustainable and safe working environment in the supply chain through a systematic management framework.

Occupational Health and Safety

✓ Goals achieved / □ Not achieved

Sustainable Development Goals

SDG 3: Good Health and Social Well-being

SDG 5: Gender Equality

Management Unit	Sustainability and Environmental Safety Risk Management Office / Human Resources Office
Management Methods	Through the ISO 45001 Occupational Health and Safety Management System, PDCA is implemented, aiming for zero occupational accidents, following the four major health management plans, and safeguarding employees' physical and mental well-being.
Assessment Mechanism	Evaluate occupational safety, health, and health management performance through management review meetings, internal audits, and external audits.

2025 Performance Achievements

✓

Disabling injury frequency (FR): 0.77

✓

Disabling injury severity rate (SR): 0

✓

Maintains independent third-party certification for the MetaAge ISO 45001 Occupational Health and Safety Management System

✓

Health promotion participation rate>30%

✓

Better than regulatory health checks, with an average attendance rate of 89%.

Short-term Goals for 2026-2027

•

The frequency of disabling injuries (FR) < 0.8

•

Disabling injury severity rate (SR) <14

•

MetaAge ISO 45001 is continuously maintained and enforced effectively

•

Health promotion participation rate>35%

•

Maintaining an average attendance rate of 90% for health checkups that exceed regulatory standards

2028~2035 Medium- and Long-Term Goals

•

The frequency of disabling injuries (FR) < 0.4

•

Disabling injury severity rate (SR) <7

•

MetaAge ISO 45001 is continuously maintained and implemented effectively

•

Health promotion participation rate>40%

•

Raising the average attendance rate for health checks, which exceeds regulations, to 91%



Occupational Safety and Health Management

To establish safety and health management efforts, MetaAge has established and passed ISO 45001 certification for the occupational safety and health management system to ensure a zero-accident workplace environment. The management procedures are systematized to facilitate tracking, quantification, and data management. An occupational safety and health management unit has been established to formulate, plan, and supervise, forming an Occupational Safety and Health Committee to propose suggestions, review, and coordinate occupational safety and health policies.

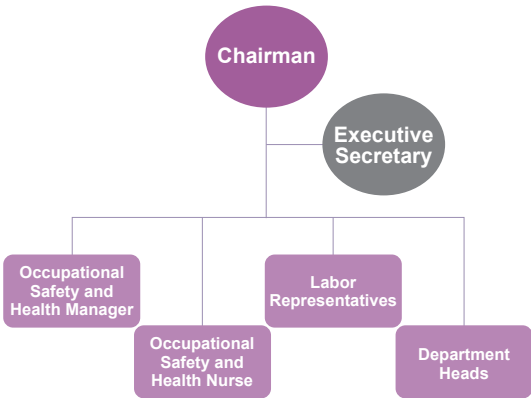
Health and Safety Policies

Establishing a robust occupational safety and health management system to ensure the maintenance of occupational safety and health. To prevent hazards, prevent occupational injuries and diseases, and pursue zero occupational accidents, MetaAge implements employee participation in activities and continuously improves safety and health management to reduce occupational safety and health risks, create a healthy and comfortable working environment, ensure employee safety and protection, and achieve sustainable company operations.



Occupational Safety and Health Committee

The Occupational Safety and Health Committee of MetaAge meets every three months to make recommendations on measures related to the annual occupational safety and health policy, and deliberates, coordinates and makes recommendations, with employers as the chairperson, and the committee has a total of 13 members, including seven labor representatives, for a term of two years. The chairperson of the committee appoints a person as the executive secretary to supervise the promotion of occupational safety and health, ensure communication and consultation among employees, and maintain workplace safety and health.



Implementation of Safety and Health Programs and Worker Participation

A first-level management unit under the employer, the "Sustainability and Environmental Safety Risk Management Office," was established to implement it. In 2023, an occupational safety and health management system was also established. Through various occupational safety and health education and training, as well as cross-departmental coordination and cooperation, the company aims to enhance employees' awareness and prevention of workplace safety and health.

Labor Participation Projects	Content
Identify Hazards and Assess Risks	Assess workplace hazards according to procedures, implement risk controls, and improve the work environment
Occupational Accident Investigation	In case of occupational accidents, employers will conduct investigations, records, and improvements together with occupational safety personnel and labor representatives
Safety and Health Committee	Labor representatives communicate during committee meetings, raise questions with employers, and communicate with inspectors
Workplace Environment Monitoring	Occupational safety and health personnel, together with labor representatives, supervise and monitor the office environment
Safety and Health Code of Practice Established	Employers, together with labor representatives, establish safety and health work codes suitable for their needs
Internal Audit	Audit units are conducted in accordance with ISO 45001 regulations, and both internal and external audits are tracked Status of improvement regarding related non-compliance matters

To implement occupational safety and health management work, the Occupational Safety and Health Management System

Has formulated the "Labor Safety and Health Work Code" in accordance with the Ministry of Labor's "Occupational Safety and Health Act" and the "Occupational Safety and Health Organization Management Measures." The targets of occupational safety protection include all employees of MetaAge headquarters, subsidiaries, and branches as well as other workers (including contractors and interns)., enabling all employees at all sites to strengthen self-management and implement the PDCA (Plan, Execute, Audit, Improve) dynamic cycle, reviewing deficiencies as the basis for review and improvement.



Workplace Safety Environment

For employees' workplaces and environments, every six months we commission a certified work environment monitoring agency recognized by the Ministry of Labor, and regularly maintain air conditioning and lighting to ensure that employees' workplaces meet safety, hygiene, and indoor air quality standards. The company also establishes risk assessment scales for environmental operations and the equipment and tools used, and implements risk reduction control measures to minimize injuries and losses caused by occupational accidents.

Work Environment Safety Protection Measures

Category	Current Situation Explanation
Fire Safety Equipment	Annual fire safety inspections, as well as fire drills and educational training in the first and second half of the year.
Waste Disposal	Each floor has designated general waste sorting and treatment areas, while large waste is handed over to professional and legal collection companies.
First aid Measures	Designed AED emergency devices to rescue sudden cardiac arrest, pulse loss, and apnea, and invited the fire department to teach annually.
Workplace Lighting, Ventilation, and Hygiene	The workplace should have ample lighting, evenly distributed light, and appropriate brightness ratios. Avoid glare from the light. Use central air conditioning to regulate fresh air and temperature; High-efficiency air purifiers are installed according to the area of land.
Warehousing and Material Handling	Using machinery to replace manual labor, for items over 40 kilograms, manual vehicles or tools are used for transport, with hydraulic trucks and trailers installed, regular maintenance and servicing, and personal protective equipment such as safety shoes must be worn.
Occupational Safety Management System	Established the Occupational Health and Safety Management System ISO 45001, systematizing management procedures Helps track quantitative data.
Workplace Insurance	MetaAge's self-owned and leased workplaces are all insured by fire and public accident insurance.

Occupational Safety Risk Assessment and Hazard Identification

Disclose the risk accident categories with the highest number of assessments for the first five items. Within each unit, there are 48 risk level 1 assessment items, 75 risk level 2 items, and 0 risk level 3 to 5 items. Each unit's risk assessment will be re-evaluated annually, and risk assessments of level 3 and above will be incorporated into the "Risk and Opportunity Action Plan Summary Table" for improvement.



Risk level	Quantity	Percentage
1	48	39.00%
2	75	61.00%
3	0	0.00%
4	0	0.00%
5	0	0.00%
Total	123	

Accident Category	Risk Level				
	Level 1	Level 2	Level 3	Level 4	Level 5
Traffic Accidents		O			
Fall/tumble Down		O			
Electric Shock/Leakage (including static electricity, sparks)		O			
Non-ionizing Radiation Exposure		O			
Fall/Slip		O			

Risk Level	Evaluation Criteria	And Responded Accordingly with Strategies
5	Very High Risk	Risks are unacceptable, immediately review the completeness of existing protection and control measures, and continuously develop improvement plans
4	Medium to High Risk	If the risk is barely acceptable, each unit should prioritize improving this level of risk when formulating management plans, further review, and decide on improvement measures
3	Moderate Risk	It's acceptable for now, but attention should be paid to the current regulatory situation
2	Low Risk	Acceptable, managed as it is
1	Negligible Risk	Negligible, not improved

Education and Training

To ensure employees fully understand the potential hazards in the workplace and reduce the risk of occupational accidents and accidents, the company arranges "General Safety and Health Education and Training" for new and current employees. At the same time, to enhance employees' awareness of workplace safety and health and their ability to manage prevention, in accordance with Article 18 of the Occupational Safety and Health Act, employees are educated about the right to evacuate and their enforcement procedures. CPR and AED training, first aid personnel training, nursing training, emergency response drills, and occupational safety and health management training are arranged to maintain the company's operating environment and employees' physical and mental safety.

Training Content for the 2025 Academic Year	Number of Participants	Total Hours
General Safety and Health Education Training (New Employees)	112	336
On-the-job Training for General Workers	605	605
Professional Occupational Safety and Health Training	15	73
Fire Drills	52	156
In Total	784	1,170



Occupational Safety Performance and Disaster Statistics

MetaAge compiles monthly statistics on occupational injury injuries. If an occupational accident occurs, it conducts investigations, analyses, and records with labor representatives, along with engineering controls or administrative improvements. In 2025, the category of occupational injury injuries will be personnel abrasions and contusions, with no serious occupational injuries or fatal cases.

Category	2023	2024	2025
Number of Occupational Accidents	0	3	1
Major Occupational Accidents	0	0	0
FR Disabling Injury Frequency	0	2.23	0.77
SR Disabling Injury Severity Rate	0	332.96	0
Total Working Hours	1,275,472	1,345,496	1,293,640

- Note:
1. Work traffic accidents are not related to workplace incidents, so they are not included in the frequency of disabling injuries or severe disability frequencies.
 2. Major occupational accidents involving fatal accidents, cases where the number of victims is three or more, or other disasters designated and announced by the central competent authority.
 3. Disabling injury frequency (FR) = (number of disabling injuries × 1,000,000) ÷ total work hours; Disabling Injury Severity Rate (SR) = (Number of Days Lost from Disabling Injury × 1,000,000) ÷ Total Hours Worked Hours.
 4. This year, due to a new case of a fall resulting in a fracture, work will only resume after recovery, resulting in abnormally high SR and FR rates in 2024. After the accident investigation, the site environment and facilities were found to be in no problems, and subsequent relevant training and awareness campaigns were conducted.

Year	Contractor Entry Count	Number of Disasters Occurred
2023	70	0
2024	140	0
2025	56	0

Healthcare

Unit: New Taiwan Doll

MetaAge cares about employees' physical and mental health, with no occupational diseases. In addition to health checkups and various vaccinations, we also offer a wide range of wellness services, including professional medical care, maternal care, health promotion seminars, stress relief courses, and blood donation activities.

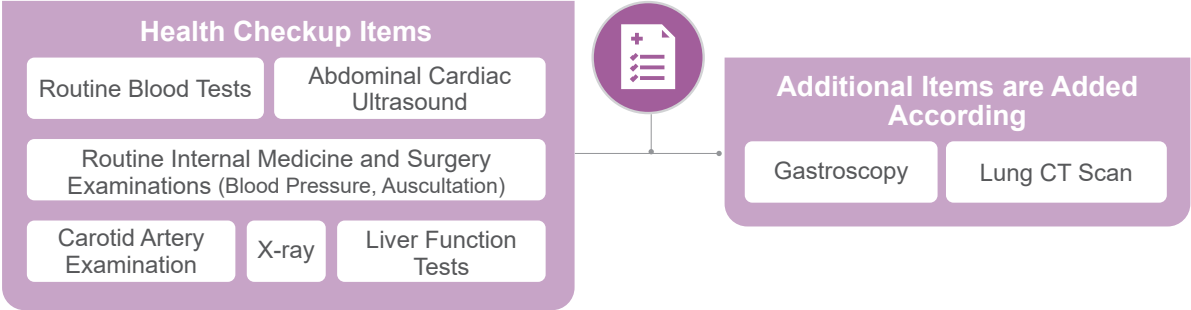
Beyond Regulatory Health Checks

Every two years, health checkups include fundus artery photography, abdominal ultrasound, cancer screening, gastroscopy, and low-dose CT scans.

2025 Health and Welfare Item Costs	
Emotional Support Programs	\$94,500
On-site Physician Program	\$72,000
Sleep Detection Solutions	\$222,000
Annual Health Checkup	\$3,000,000
A Pregnancy Gift Pack	\$114,015
Flu Vaccine	\$209,600
Total for the Whole Year	\$3,712,115



Health Checkup



Healthcare

Health Management

- Overallocation of resident physician visits.
- No occupational non-conformities or occupational medical conditions in the health examination results.
- Improvement measures should be taken according to the risk level based on the identification results of the four major health programs. Items identified as not high-risk in 2025.

Health Promotion

- Various vaccinations.
- Air purification equipment and various epidemic prevention measures are in place, ensuring employees can enjoy a healthy and comfortable working environment.
- Health promotion seminar.
- EAP Employee Assistance Program was used 35 times in 2023, 34 times in 2024, and 28 times in 2025

Participated in Health Seminars	2024	2025
Number of Participants	105	157
Participation Rate	15.70%	23.90% (Year-on-year increase +8.2%)

Youdon Motion

Total Number of Tests Conducted	141
Number of Users	84
Total Number of Sports Participants	439
Total Pain Score Before Exercise	747.7
Total Pain Score After Exercise	736.8
Pain Relief Rate	1.50%

Medical Service Items



Medical Services



Four Major Health Programs

Human-Factors Hazard Prevention

Illegal Infringement

Maternal Health Protection

Excessive Workload Prevention

Health Consultation

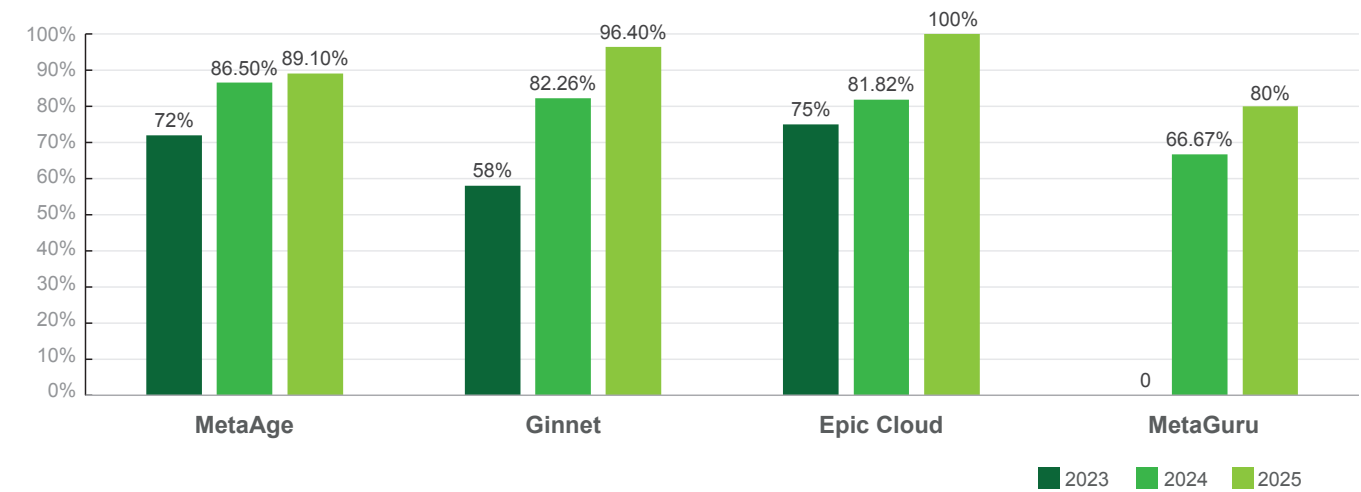
Resident Physician
2 hours/month
(70 cumulative annual visits)

Full-time Nurse
1 Person

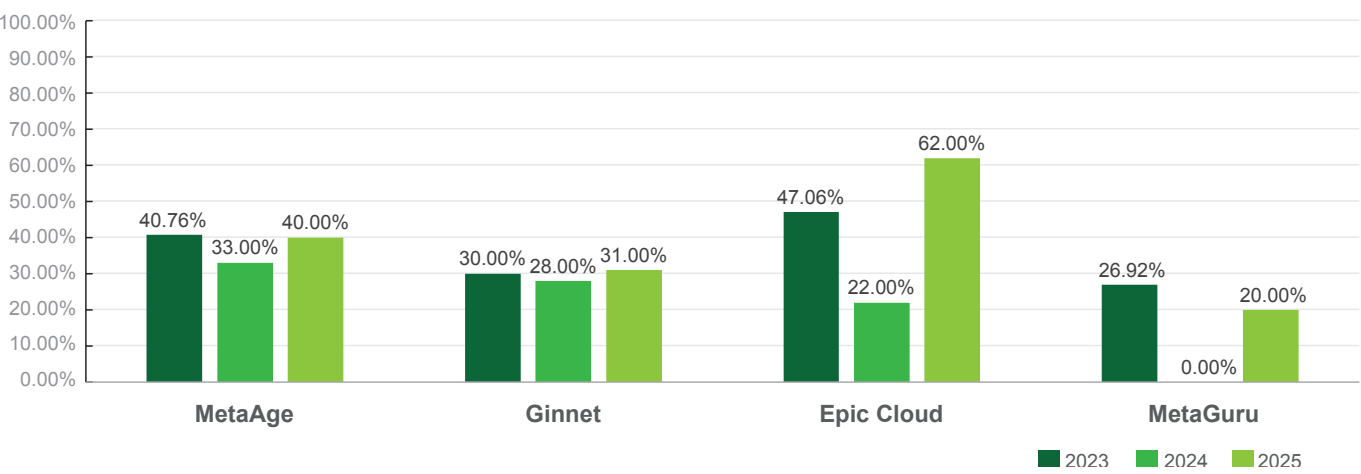
Healthcare and Wellness.

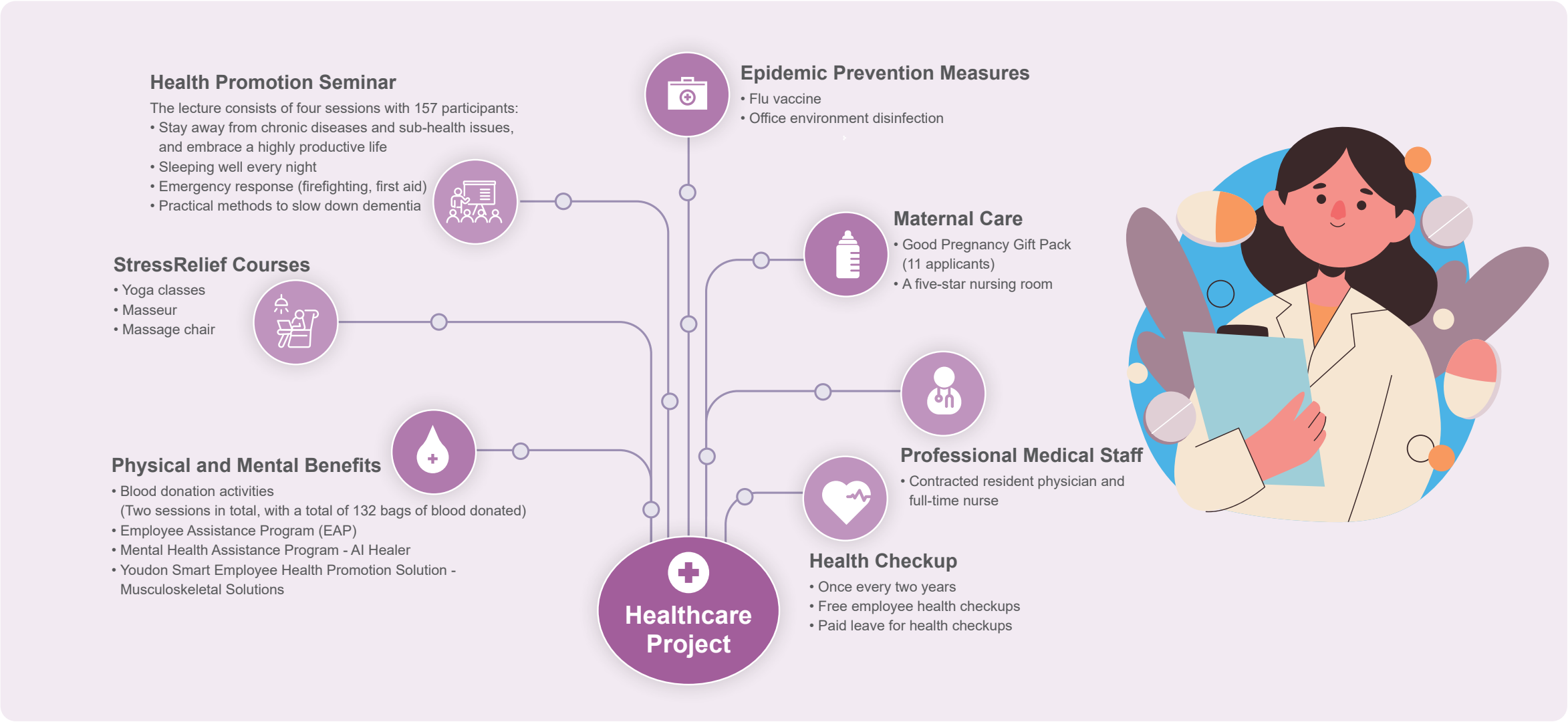


Optimized Health Examination Attendance Rate



Flu Vaccine On-site Vaccination Rate





Attentive Health Care and Facilities



05

Social Inclusion

Material Sustainability Topics

- Talent Attraction and Retention
- Talent Cultivation and Development



Table of Contents

- Charitable Computer Donation Program
- Gender Equality and Talent Development
- Public Welfare Activities

Social Inclusion

✓ Goals achieved / □ Not achieved

Sustainable Development Goals SDG 1: No poverty SDG 4: Quality Education SDG 10: End inequality SDG 12: Responsible Consumption and Production	<table><tr><td>Management Unit</td><td>Human Resources Department / Marketing and Public Relations Department / Finance Department / Welfare Committee / Sustainability and Environmental Safety Risk Management Office</td></tr><tr><td>Management Methods</td><td>Through industry-academia collaboration, knowledge sharing, digital technology, and public welfare activities, we expand MetaAge's positive impact on society.</td></tr><tr><td>Assessment Mechanism</td><td>Each year, the number of students fosterd and participation in public welfare activities at the Digital Talent Academy are reviewed, and the effectiveness of these initiatives is gradually promoted.</td></tr></table>	Management Unit	Human Resources Department / Marketing and Public Relations Department / Finance Department / Welfare Committee / Sustainability and Environmental Safety Risk Management Office	Management Methods	Through industry-academia collaboration, knowledge sharing, digital technology, and public welfare activities, we expand MetaAge's positive impact on society.	Assessment Mechanism	Each year, the number of students fosterd and participation in public welfare activities at the Digital Talent Academy are reviewed, and the effectiveness of these initiatives is gradually promoted.	2025 Performance Achievements ✓ 2025 Taiwan Sustainable Action Award (TSAA) SDG4 Silver Award, SDG3 Bronze Award ✓ As of January 2026, the cumulative number of computers donated has reached 375, with a project social investment return (SROI) of 7.017 Short-term Goals for 2026-2027 • Collaborating with key universities to nurture digital talent 2028~2035 Medium- and Long-Term Goals • Centered on digital technology, it delivers new knowledge to the public and engages in public welfare activities to maximize social impact
Management Unit	Human Resources Department / Marketing and Public Relations Department / Finance Department / Welfare Committee / Sustainability and Environmental Safety Risk Management Office							
Management Methods	Through industry-academia collaboration, knowledge sharing, digital technology, and public welfare activities, we expand MetaAge's positive impact on society.							
Assessment Mechanism	Each year, the number of students fosterd and participation in public welfare activities at the Digital Talent Academy are reviewed, and the effectiveness of these initiatives is gradually promoted.							





Winner of the 2025 Taiwan Sustainable Action Award (TSAA)

Educational Affirmative Action

Technological Innovation and Application

MetaAge received dual recognition at the 2025 Taiwan Sustainability Action Award (TSAA), demonstrating its sustainability capabilities

SDG 4: Quality of Education

Education Equality Action - "Charity Computer Donation Program" won the Silver Award

In 2024, MetaAge launched the "Charity Computer Donation Program," combining core business equipment maintenance and engineering preparation capabilities. After refurbishing expired commercial computers, 375 computers were precisely donated through non-profit organization collaboration to remote schools and social welfare units across 12 counties and cities. This not only extends resource lifespan but also effectively narrows the digital divide. MetaAge also visited indigenous campuses firsthand, helping students get started with cutting-edge technologies like artificial intelligence, broadening their understanding of future technology and career paths.



SDG 3: Health and Well-being

Technological innovation application - 'AI Predicting Health' - won the Bronze Award

Since 2024, MetaAge has proactively introduced the "DKABio Smart Health Risk Analysis Service," combining AI and big data technologies to help employees detect potential health risks early, strengthen the preventive medical model of "predicting health and planning for the future," establish a proactive health management culture, and enhance employees' awareness and awareness of their own health, thereby reducing the impact of major illnesses on corporate talent and operations. This project not only raises employees' health awareness and workplace well-being, It also demonstrates the application of technological innovation in health management and social value.



STP 21st-25th Seed Talent Training Program

Train a Hundred University Students

The 21st-25th STP Seed Talent Training Program marks the third year of sponsorship by MetaAge, with a total sponsorship of NT\$720,000 and a total of 100 university students nurtured. The Seed Talent Training Program was founded by Taiwan Entrepreneurs. This is a six-month program that includes trainee training, company visits, company question setting/ student problem-solving, and presentation of results.

In the 24th STP Enterprise Question Assignment, MetaAge proposed a student-built digital career platform to help bridge the gap between skills and job openings; The 25th cohort of students visited two remote schools, Wufeng and Wenshui, to promote AI introductory courses, expanding the project's influence through video and social media.



Awarded HR Asia Best Companies to Work for In Asia

An Excellent Workplace Culture and Work Environment

MetaAge was awarded the 2025 HR Asia Best Employer Award, a rigorous evaluation based on the "Total Engagement Assessment Model," covering corporate HR practices and employee engagement surveys. MetaAge's scores across all three core areas are significantly above the average level of Asian companies, demonstrating its industry-leading position in corporate culture, employee engagement, and teamwork.

As the best partner for enterprise intelligence, MetaAge carries out digital talent development and transformation. We deeply integrate HR management with AI technology, using intelligent tools to establish efficient talent development and retention mechanisms, ensuring employee skills align with the demands of the digital age.



Public Welfare Initiatives

4 Boxes of Clothing

The Old Clothes Donation Campaign

MetaAge held a charity old clothes auction, collecting 80% of new clothes from employees and auctioning them within the company. Ultimately, all proceeds and remaining garments were donated to the Eden Social Welfare Foundation. This initiative not only extended the product lifecycle but also engaged employees in supporting social welfare.



132 Units of Blood

Donate Your Blood x Lighting Up Life

In 2025, MetaAge actively supports the Internal Medicine Association's blood donation campaign, encouraging employees to participate in blood donation and demonstrating its commitment to social care. A total of 132 bags were collected this year.



Christmas Messages

Christmas Charity x Inclusive Action: Spreading Happiness, Celebrate the Festive Season

During Christmas, they held charity events, inviting craftsmen with disabilities to create exquisite balloon creations to give to colleagues, supporting employment and skill demonstration for people with disabilities through practical actions; At the same time, together with the Taipei Little Yu'er Social Welfare Foundation, they purchased handmade Christmas cookie gift boxes to give to employees. This Christmas charity action not only brought warmth and emotion to employees during the holiday, but also spread love through concrete actions.



METAAGE 邁達特



Computer Donations and AI Literacy Education for Rural Schools.

According to the "2024 Taiwan Internet Development Report" released by the Taiwan Network Information Center, digital opportunities are closely linked to the outcomes of real-world social inequality. The report lists rural areas, indigenous tribes, and elderly groups as the main focus areas, aiming to understand the current digital technology usage and digital inequality in their internet needs. Therefore, MetaAge decided to partner with non-profit organizations serving various groups, leveraging corporate power to address IT hardware needs while leveraging technology empowerment and education.

In 2024, MetaAge launched the "Charity Computer Donation" project, combining core business equipment maintenance and engineering preparation capabilities to refurbish and re-repair commercial computers from expired contracts and donate them to relevant organizations. This addresses the lack of digital resources in rural areas and social welfare groups. As of January 2026, a total of 375 computers have been donated. In 2024, MetaAge will collaborate with the Shan Foundation for the "Little Professionals AI Course." In 2025, it will join hands with the Basegarden Fund and the STP Digital Talent Development Program to organize AI early education courses. University students from across Taiwan form AI course education teams that visit rural and indigenous primary schools to hold two hands-on sessions. Through the application and introduction of basic AI technologies, the program aims to introduce information technology and increase children's understanding of information work and content.



Charitable Computer Donation: SROI Self-Impact Assessment



In addition to donating equipment and planning courses, MetaAge also launched a two-year self-research project, introducing the Return on Social Investment (SROI) methodology introduced by the UK-based Social Value UK. Based on the concept of 'the Principles of Social Value,' we aim to explore the monetization of the project's social impact. At the same time, check the actual effectiveness of resource usage in the project.

Through the stakeholder screening methods in the guidelines, direct contact with affected individuals was identified: school-age children (tutoring class students, AI information course students), counselors (cooperating teachers and STP lesson plan participants), foundation members (institutional units and foundation administrators), Empowerment targets for community elderly residents and disadvantaged families (institutions and empowered elderly and disadvantaged members) were further evaluated based on the results

SROI Evaluation Cycle

1

Identify Stakeholders

Identify directly impacted groups

2

Collect Data

Conduct surveys to capture inputs and outputs

3

Design Assessment Frameworks

Develop quantitative tools to measure outcomes

4

Evaluate the Results

Apply SROI principles to analyze outcomes

5

Report Results

Disclose findings to inform strategic decision-making

SROI Calculation Results

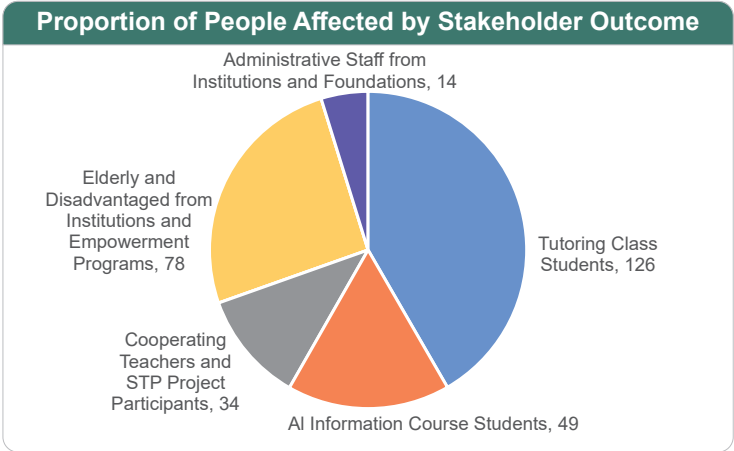
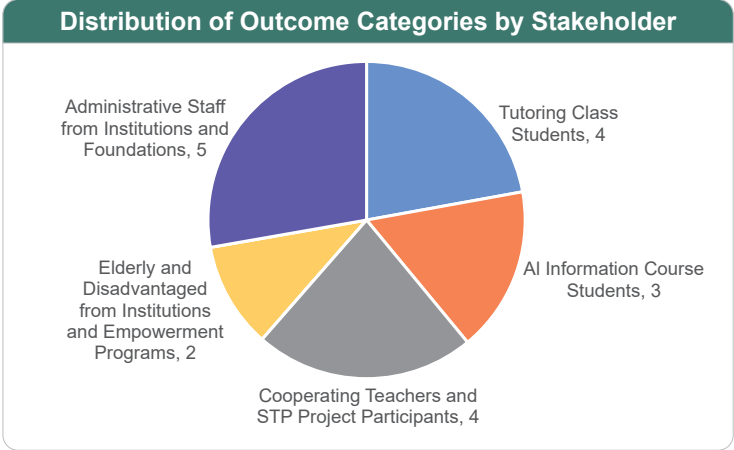
Total present value	15,616,077
Total investment	2,225,248
SROI	7.017

of two questionnaires. The input and output of different activities were identified, and, following the chain of causal events, a quantitative assessment scale was designed. According to the seven principles of SROI, the results and benefits of directly affected groups were clarified.

Note:

1. This report aims to explore the effectiveness of project resource utilization, so it uses SROI quantification methods for self-assessment. The data obtained has not been externally verified and is mainly used as a reference for implementing social engagement within the company.

2. According to the SROI guidelines, the discounted value of social impact is calculated based on the opportunity cost of social value over time. Therefore, the one-year fixed deposit interest rate of Taiwan's Postal Savings and Exchange Bureau was chosen as the discounted value. The value announced on January 1, 2025 was 1.725. Although this project spanned 2024 to 2026, since the impact calculation roughly tracks the project's performance in 2025, the discounted value for that year is used as the standard.



Deliverable value =
Quantity of deliverables * Outcome pricing * (1 - Worthless factor) *
(1 - Transfer factor) * (1 - Attribution factor) * (1 - Decay factor)

Sensitivity Analysis

Since SROI calculations monetize non-quantitative information such as qualitative and narrative value, it involves many gaps between assumptions and data adoption. To ensure objectivity and verifiability of results, the SROI guidelines require that sensitivity analysis and relevant information be disclosed in each analysis report.

Referring to the research limitations mentioned earlier, the seven principles are used as the standard to conduct sensitivity tests on factors that may influence this report. Among the research limitations, since this project mainly collaborates with major foundations across Taiwan to maximize reach of various influential groups, errors in information transmission may occur. However, the task force plans to use two questionnaires and hold in-person events to closely identify the specific influential groups, minimizing errors caused by intermediaries as much as possible.

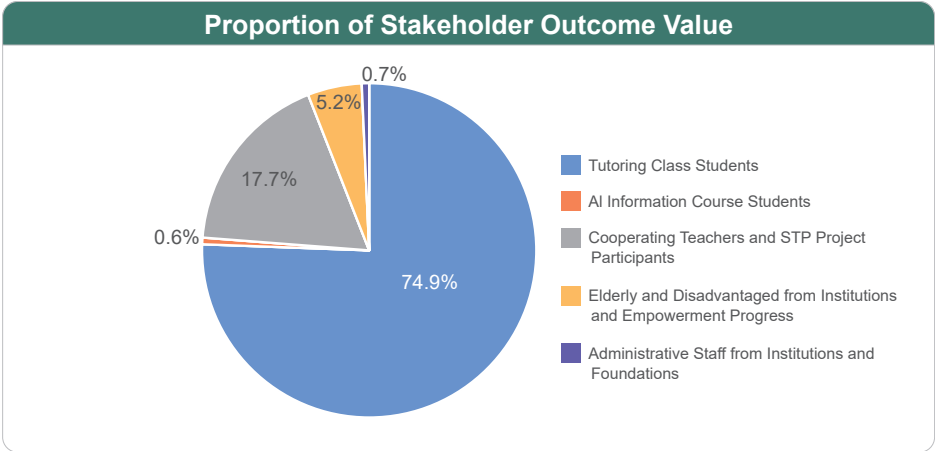
In summary, the sensitivity analysis will mainly focus on the four major factors in SROI calculations, as listed in the table below:

SROI Adjustment	Adjustment Items	Adjustment Notes
NA	Deadweight factors	Since the unnecessary factor data was collected via questionnaire and the beneficiary groups affected by each foundation were separated, this sensitivity analysis was based on data-driven results without adjustment.
6.315	Attribution factor	Without exaggeration, we adjusted the transfer factor for each outcome from 0% to 10%.
6.315	Transfer factor	Through questionnaires, we asked whether any transfer effects had occurred. The responses all stated that such situations did not occur during the project period, but under the principle of not exaggerating the SROI, we adjusted the transfer factor for each outcome from 0% to 10%.
6.851	Attenuation factor	Based on institutional data, the attenuation factor for other services (including AI informatics course students) is set at 0. Without exaggeration, the decay factor for other services is adjusted from 0% to 10%.

Conclusion and Results

Based on the SROI impact check report conducted by this team, and by confirming the outcome event chain and verifying calculation results, the following conclusions were drawn:

1. Notable achievements in computer hardware-related fields include computer skills teaching and the use of computer information materials for tutoring class students
2. Computer-based tutoring classes on campus provide diverse online teaching channels that overcome physical distance limitations
3. The Foundation promotes the adoption of online teacher training and also focuses on curriculum development related to computer information
4. In addition to student tutoring and teacher training, computer usage results were also shown through surveys and impact calculations, revealing significant impacts on elderly care and employment empowerment
5. Computers are integrated into the foundation's administrative procedures, effectively improving operational efficiency



06

Environmental and Climate Governance



Material Sustainability Topics

- Climate Change Strategies and Actions
- Energy Management
- Waste Management
- Water Resource Management

Table of Contents

- Environmental and Climate Governance
- Carbon Reduction Goals and Actions
- Greenhouse Gas Inventory
- Climate-related Financial Disclosures by TCFD

Environmental and Climate Governance

✓ Goals achieved / □ Not achieved

Sustainable Development Goals

SDG 6: Clean water and sanitation

SDG 9: Industry, Innovation and Infrastructure

SDG 11: Sustainable Cities and Communities

SDG12: Responsible Consumption and Production

SDG13: Climate Action

Management Unit	Sustainability and Environmental Safety Risk Management Office / Human Resources Office
Management Methods	MetaAge has proposed carbon reduction goals, strategies, and concrete action plans as directions for green operations and carbon reduction. Since 2022, we have implemented the organizational greenhouse gas inventory ISO 14064-1, annually auditing greenhouse gas emissions and carbon reduction progress at domestic and overseas business sites. Through practical feedback from the operating units, various opportunities for green office measures were identified, and the Sustainable Development Committee supervised and tracked the implementation of environmental goals and carbon reduction progress.
Assessment Mechanism	Annual review of greenhouse gas emission data and evaluation of management effectiveness through internal and external audits. Track the achievement of carbon reduction targets annually, as well as the number or performance of low-carbon office measures implemented.

2025 Performance Achievements

✓

Low-carbon products – cloud applications generated approximately NT\$872 million in revenue, with an annual growth rate of 20.36%.

✓

The scope of green procurement declarations has been expanded to include branches in Hsinchu, Taichung, and Kaohsiung, with a total declared amount of approximately NT\$2.72 million, representing a 1.8-fold increase over last year

✓

Some international shipments using DHL will see an 18.1% reduction in WtW emissions by 2025 due to the adoption of GoGreen Plus (SAF) compared to the reference scenario.

✓

CDP Climate Change Questionnaire Grade B

✓

Achieve 4% renewable energy use by 2025

✓

Completed ISO 14064-1 organizational greenhouse gas inventory and obtained third-party assurance

Short-term Goals for 2026-2027

•

Low-carbon service revenue target is NT\$400 million~NT\$450 million

•

Implemented the ISO 50001 Energy Management System

•

Implement ISO14001 environmental management system

•

Continuously acting as agents and launching innovative integrated solutions

•

Increase the amount of green procurement applications

•

Continue to promote internal environmental education and training courses

•

Convert to IFRS S2 before 2027

2028~2035 Medium- and Long-Term Goals

•

Low-carbon service revenue target is NT\$500 million~NT\$600 million

•

Gradually replacing official vehicles with hybrid vehicles

•

Continuously increase the volume of green procurement

•

CDP Climate Change Questionnaire A -

•

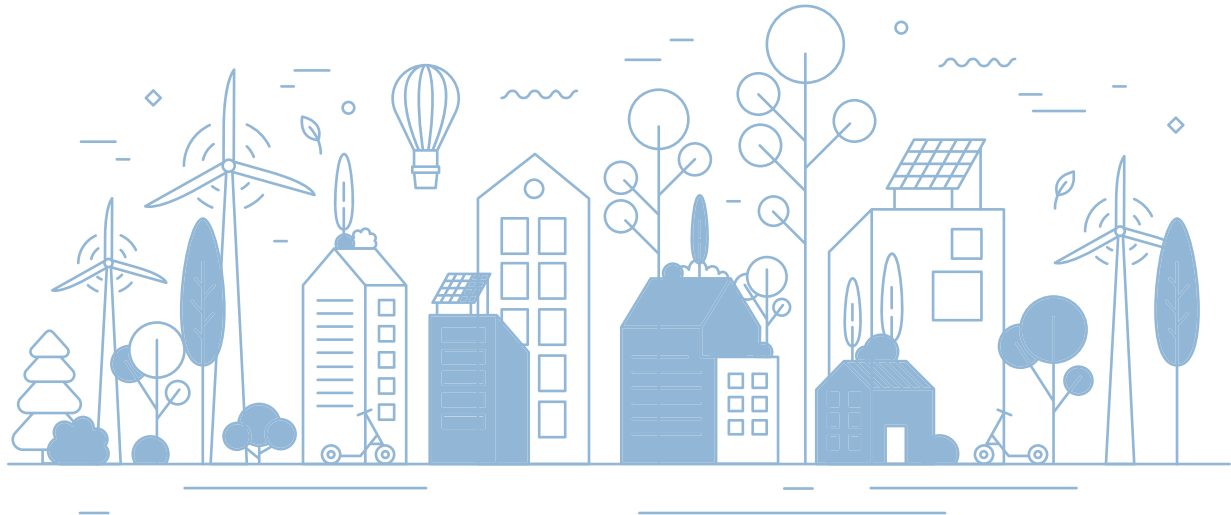
Set Scope 3 reduction targets and increase carbon reduction measures

•

By 2030, carbon emissions will be reduced by 28% compared to the 2022 base year, and by 2035, the target is 38%.

•

Renewable energy will account for 20% of MetaAge's headquarters and branches by 2030.



Environmental and Climate Governance

Board Level - Sustainability Committee

The Sustainability Development Committee serves as the decision-making and oversight unit for the company's sustainability issues, covering three major areas: Environment (E), Social (S), and Corporate Governance (G). This enables the Board to fulfill its responsibilities to safeguard the rights and interests of the company, employees, shareholders, and all stakeholders. This committee consists of 5 members, including 3 independent directors. Committee members possess professional knowledge in sustainability governance, sustainable supply chain management, sustainability strategy, and green transformation, effectively supporting the review and oversight of corporate sustainability issues.

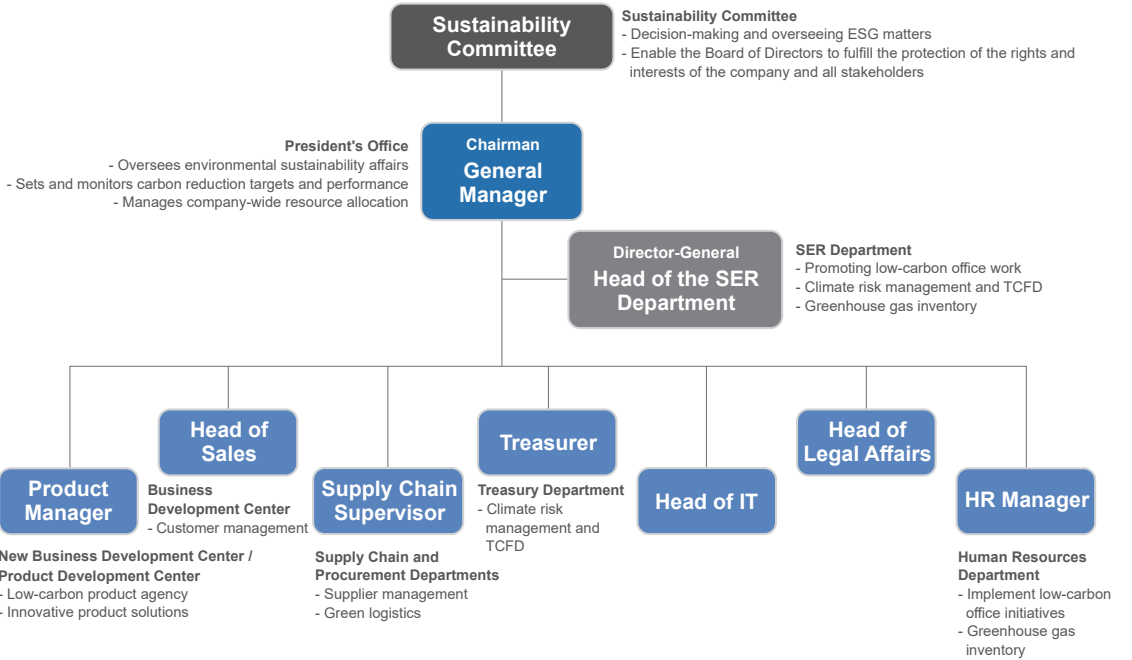
Management - Sustainability Committee

MetaAge has a Sustainability Committee at the management level, chaired by the General Manager, with the head of the Sustainability and Environmental Safety Risk Management Office as the Executive Director, and composed of heads from departments such as product, business, finance, supply chain, information, legal, and human resources. The Sustainability Committee is responsible for executing sustainability strategies and annual goals, promoting cross-departmental collaboration, and regularly reporting sustainability results to the Board's Sustainability Development Committee to ensure the implementation of the company's sustainability efforts.



Responsible Unit - Sustainability and Environmental Safety Risk Management Office

The Sustainability and Environmental Safety Risk Management Office is the company's dedicated sustainability unit, responsible for promoting environmental sustainability, conducting greenhouse gas inventory, identifying climate risks and opportunities, and disclosing sustainability information; The Human Resources Department of the Operations Center assists with office environmental management, implementation of energy-saving and carbon-reduction measures, and related training to jointly support the company's climate governance and environmental management.



Decarbonization Goals and Actions

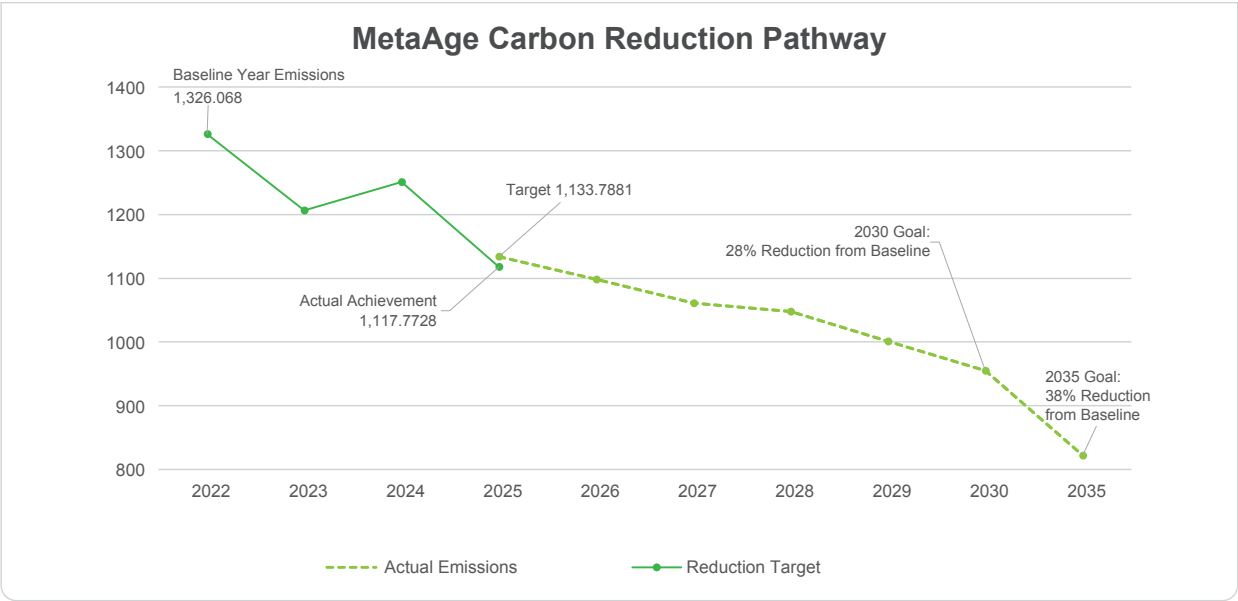
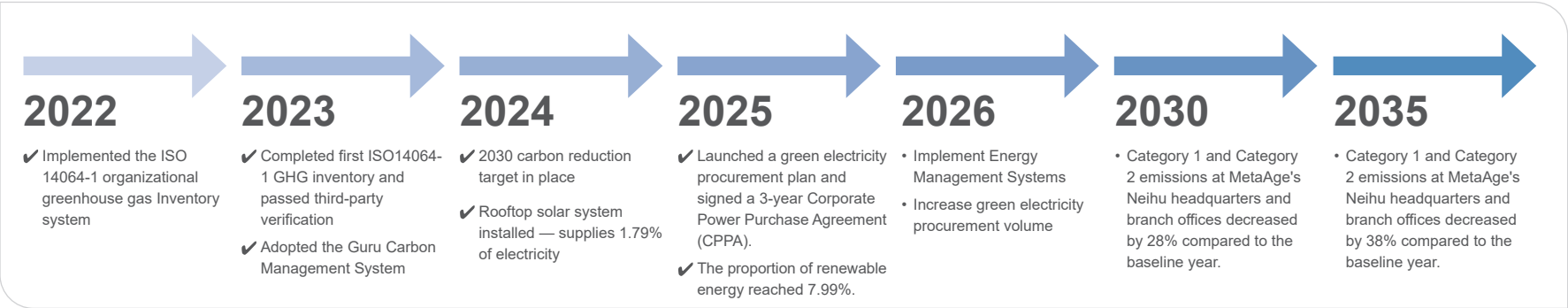
2030 and 2035 Carbon Reduction Target

Taking into account the nature of its industry and internal capabilities, and with reference to Taiwan’s Nationally Determined Contributions (NDCs), MetaAge made a public commitment in 2024 to reduce its Scope 1 and Scope 2 greenhouse gas emissions by 24% by 2030, using 2022 as the base year. This carbon reduction target covers our headquarters in Neihu, as well as our branch offices in Hsinchu, Taichung, and Kaohsiung. In early 2025, we further raised the target for 2030 to 28% and by 2035 to 38% to align with the latest national carbon reduction roadmap

Strategies and Concrete Action Plans

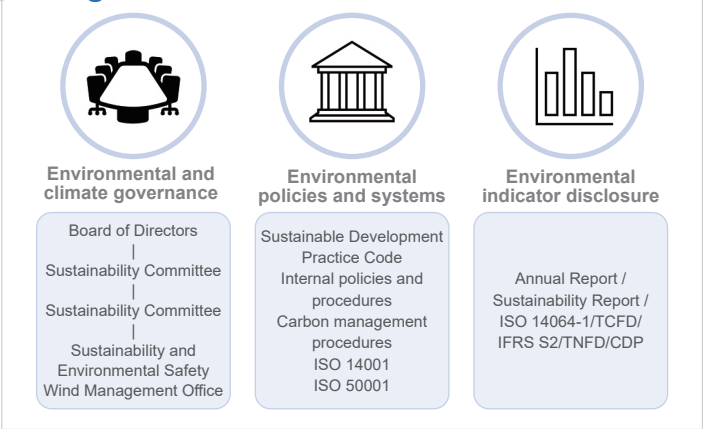
- Completed the ISO 14064-1 organizational greenhouse gas (GHG) inventory for four consecutive years (2022–2025), with results verified through external assurance to guarantee data quality.
- Continuously optimize GHG inventory methodologies and reporting boundaries.
- Installed a solar power generation system and obtained Taiwan Renewable Energy Certificates (T-RECs), generating approximately 100,000 kWh of green electricity annually (actual electricity generation is compiled based on annual performance).
- Signed Corporate Power Purchase Agreements (CPPAs) to increase the proportion of renewable energy.
- Expand the scope of Scope 3 inventory categories and plan carbon reduction measures.

Outlined below is our action plan along with key milestones for carbon reduction



Sustainability Commitments and Environmental Policies

MetaAge's Three Major Environmental Management Frameworks



Environmental Policy

MetaAge has established the "[Sustainable Development Practice Code](#)" as a guiding principle for the company's sustainable environmental development. Our company is committed to complying with domestic environmental regulations and relevant international standards, striving to reduce the environmental impact of our operations, respond to the increasingly urgent global climate change and environmental issues, and actively respond to the needs of supply chain customers. Through environmental management goals: including setting appropriate carbon reduction targets and actions, promoting low-carbon office environments, responsible agency and procurement, and establishing environmental management systems, we concretely implement these environmental objectives in our operations

Our company conducts overall environmental management through the following three major environmental management frameworks:

1. Environmental and Climate Governance: Environmental governance is supervised by the Board of Directors and the Sustainability Committee. At the management level, there is a Sustainability Committee, and under the General Manager, there is an environmental sustainability implementation unit—the Sustainability and Environmental Safety Risk Management Office—responsible for formulating environmental sustainability policies, greenhouse gas inventory, carbon target planning, and climate-related risk management.
2. Environmental policies and systems: The company has established the "Sustainable Development Practice Code," "Greenhouse Gas Inventory Management Procedures," and internal management regulations as management systems for green operations, low-carbon office environments, and greenhouse gas inventory and management work.
3. Environmental indicator disclosure: Long-term tracking and management of environmental data through sustainability reports, climate-related financial disclosures (TCFD), nature-related financial disclosures (TNFD), and CDP carbon disclosure programs. We have also implemented the international standard ISO 14064-1 for organizational greenhouse gas inventory, regularly checking carbon emissions, internal electricity usage, water usage, and total waste weight every year.

MetaAge Environmental Management Objectives

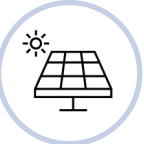
Carbon Reduction Goals and Actions



Sustainability Regulations



Climate Targets



Green Energy Use



Information Disclosure

MetaAge responds to national and supply chain client partners, committing to comply with environmental regulations, set carbon reduction targets, gradually improve energy efficiency and renewable energy ratios, and disclose its environmental target management status to all stakeholders.

Low-carbon Offices



Low-carbon Vehicles



Green Procurement



Environmental Education



Office Energy Efficiency

Promote daily green office practices and energy conservation and carbon reduction through green procurement, electric vehicle use, paperless office practices, and employee education.

Green Operations



Supply Chain Partners



Green Logistics



Innovative Product Solutions



Representing Green Products

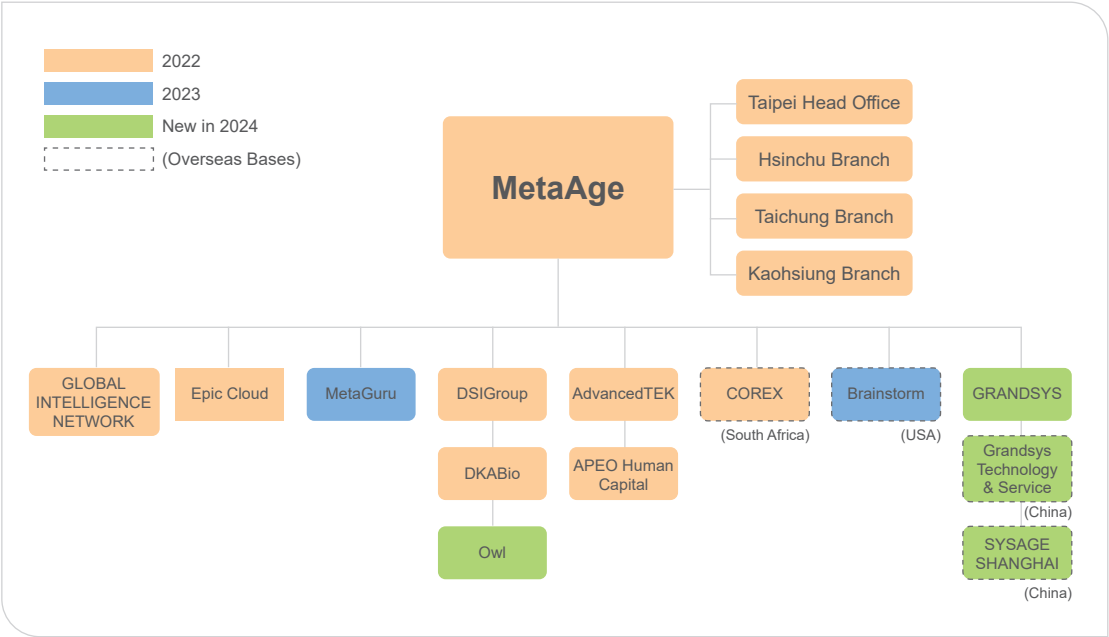
Acting as an agent for low-carbon products and launching innovative integrated solutions to provide customers with the transformation products or service solutions they need

Greenhouse Gas Inventory and Emissions Overview

To align with the national 2050 Net-Zero Target and the Financial Supervisory Commission's (FSC) Sustainable Development Roadmap, MetaAge has referenced the ISO 14064-1 international standard for organizational greenhouse gas (GHG) inventories since March 2022. We have established a comprehensive GHG inventory management system for the Company and its consolidated subsidiaries. Through standardized and systematic management, we conduct detailed inventories of various categories of internal GHG emissions, covering the seven major greenhouse gases: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), sulfur hexafluoride (SF₆), nitrogen trifluoride (NF₃), perfluorocarbons (PFCs) The organizational boundaries of the inventory for each year are shown in the diagram on the left.

Annual Coverage of ISO 14064-1 Reporting Boundaries

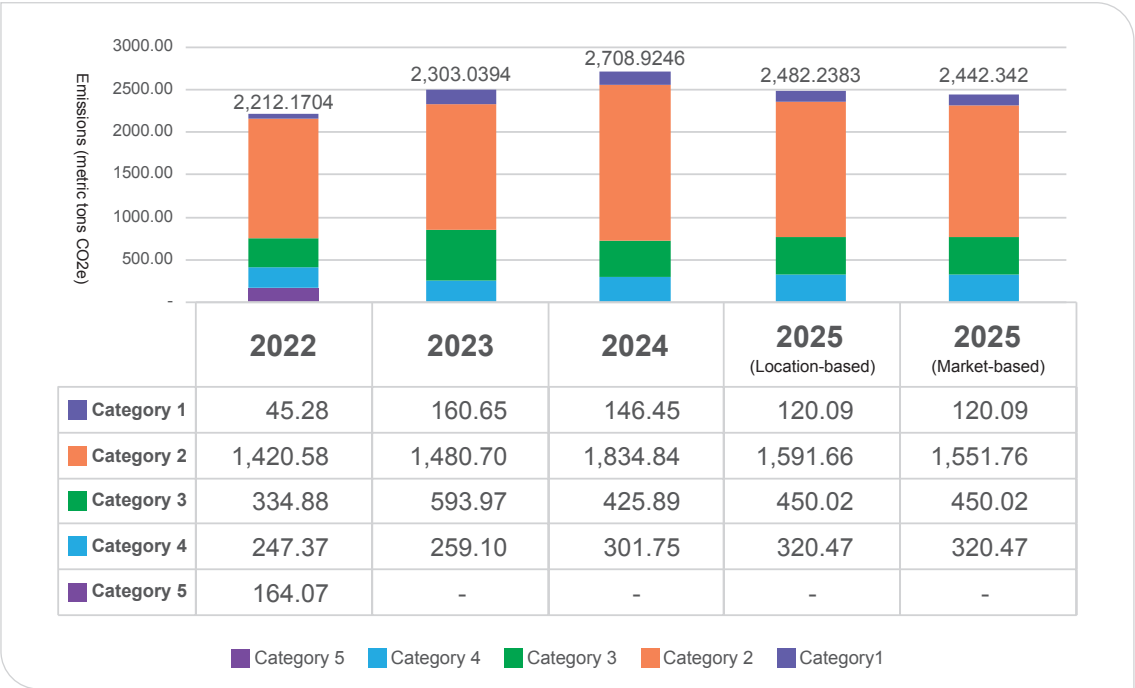
The Reporting Boundaries for 2025 are Consistent with Those of 2024.



To ensure data quality, the inventory results from 2022 to 2025 have all been verified through third-party external assurance. Among the inventoried categories, Category 2 (electricity consumption) accounts for over 60% of total emissions, representing the largest share and serving as our primary priority for subsequent reduction initiatives. Category 3 (employee commuting and business travel) is the second largest, accounting for approximately 18%. The greenhouse gas (GHG) emissions for each category are detailed in the table below.

Note: Within MetaAge's consolidated reporting boundary, Category 3 calculations include employee commuting and business travel, while Category 4 includes upstream purchased goods and services.

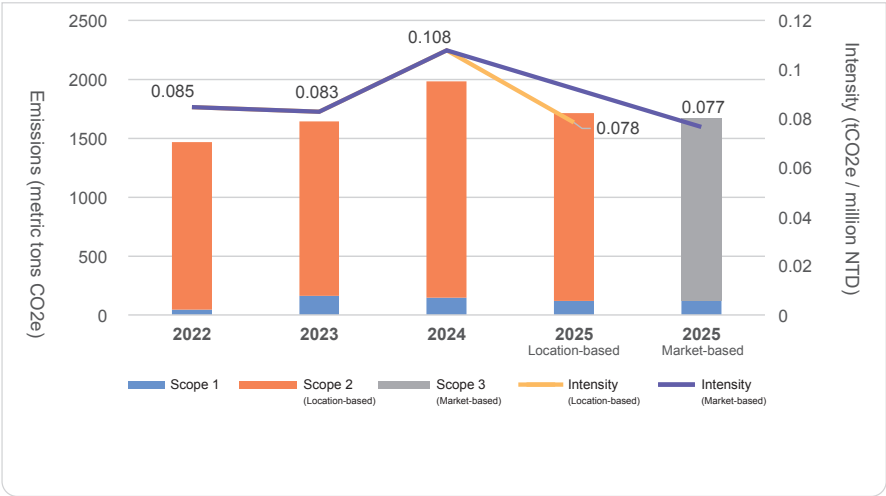
Consolidated Greenhouse Gas Emissions by Category



Greenhouse Gas Inventory

MetaAge and its consolidated subsidiaries recorded a total greenhouse gas (GHG) emission volume of 2,482.238 metric tons of CO₂ ; with a market-based figure of 2,442.342 metric tons of CO₂ equivalent (tCO₂e) During the reporting period, four major greenhouse gases were generated: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs) The emission volumes by gas type and the carbon intensity over the past four years are summarized in the charts and tables below.

Carbon Intensity



Note: From 2022 to 2024, MetaAge's "location-based" and "market-based" greenhouse gas (GHG) emissions were identical. Starting from 2025, the two figures began to differ due to the procurement of green electricity initiated under a Corporate Power Purchase Agreement (CPPA).

Consolidated Financial Reports Over the Past Four Years Greenhouse Gas Emissions by Type

Unit: Metric Tons CO₂e

Year		2022	2023	2024	2025
Type of Gas					
Direct (Scope 1) Total GHG Emissions/ Category II	CO ₂	4.2419	130.9941	110.6792	87.4582
	CH ₄	7.3938	3.162	5.7189	2.6543
	N ₂ O	0.1315	0.6537	1.3113	1.0854
	HFCs	33.5131	25.8449	28.7367	28.8919
	Emissions produced in biomass	-	-	-	-
Scope 1 Subtotal		45.2803	160.6547	146.4461	120.0898
Energy Indirect (Scope 2) Greenhouse Gas Emissions/ Category II	CO ₂	1,420.58	1,480.70	1,834.84	1,591.66
					1,551.76
Other indirect (Scope 3) GHG emissions/ Categories III to VI	CO ₂	746.3122	661.6896	727.642	770.4908
Total emissions	Location-based	2,212.17	2,303.04	2,708.92	2,482.24
	Market-based				2,442.34
Scope of Inventory		MetaAge, GLOBAL INTELLIGENCE NETWORK, Epic Cloud, DSIgroup, DKABio, AdvancedTEK, APEO Human Capital and COREX	MetaAge, GLOBAL INTELLIGENCE NETWORK, Epic Cloud, MetaGuru, DSIgroup, DKABio, AdvancedTEK, APEO Human Capital, Brainstorm and COREX	MetaAge, GLOBAL INTELLIGENCE NETWORK, Epic Cloud, MetaGuru, DSIgroup, DKABio, AdvancedTEK, APEO Human Capital, Owl, GRANDSYS, Grandsys Technology & Service, SYSAGE SHANGHAI, Brainstorm and COREX	Same as 2024

Note: Calculation Tools and Methodologies

1. The Company aggregates greenhouse gas emissions using the "Financial Control Approach," with a reporting boundary that covers all consolidated subsidiaries for the current year. The emission factors and calculation methods for each category primarily reference the Greenhouse Gas Emission Factor Management Table and the National Carbon Footprint Database published by the Ministry of Environment (MOENV).
2. In addition, the electricity carbon emission factors for the Taiwan region reference those published by the Energy Administration, Ministry of Economic Affairs (using the latest factors announced for the current year). For overseas regions: Mainland China utilizes the provincial average CO₂ emission factors for electricity; South Africa uses the grid emission factors published by the South African Department of Environmental Affairs; and the US uses the Category 1 (fuel) and Category 2 (electricity) emission factors published by the US Environmental Protection Agency (EPA). The Global Warming Potential (GWP) values across all operating sites are based on the IPCC Sixth Assessment Report (AR6, 2021).
3. Through cash acquisitions, the consolidated entities added MetaGuru in 2022, Brainstorm Corporation in 2023, and Derhong Technology and Aowo in 2024. Consequently, the inventory reporting boundaries for 2023 and 2024 were adjusted accordingly. The reporting boundary for 2025 remains consistent with that of 2024. To ensure data comparability, the baseline year for the consolidated subsidiaries' inventory boundary has been set to 2024.

Resource Usage and Target Setting

Total Energy Consumption Statistics Table

Project	Energy usage	Unit	Percentage
Purchased Electricity (Gray Power)	8,299.85	GJ	91.66%
Purchased Green Electricity	303.01	GJ	3.35%
Self-generated Solar Power	418.18	GJ	4.62%
Gasoline for Official Vehicles	34.2	GJ	0.38%
Total	9,055.24	GJ	100.00%

MetaAge's main energy sources include purchased electricity for company operations, direct gasoline for government vehicles, and self-generated renewable energy. During the reporting period, total energy consumption was 9,055.24 GJ, with purchased electricity accounting for the largest portion at about 95%.

To promote office environmental protection and energy conservation and carbon reduction, MetaAge conducts inventories on electricity consumption, water usage, and waste weight, with statistics shown in the table on the right. The explanation is as follows:

- **Electricity consumption:** MetaAge mainly uses office electricity, with sources not only from Taiwan Power Company but also increasing the use of self-generated green solar power starting in 2024; Starting in 2025, the initiative to purchase green electricity externally.
- **Water Consumption:** MetaAge operates primarily in office settings, with no factories or processes. All company water is supplied by the water supply company.
- **Waste weight:** General industrial waste is uniformly disposed of and destroyed by the Building Management Committee, making actual weight measurement impossible. Therefore, the data only counts the paper weight of MetaAge (Neihu headquarters) destruction documents.

Energy Resource Goals and Achievement Status

	2025 Goals	Results in 2025	Short-term Goals (2026~2027)	Mid-term Goals (2028~2030)	Long-term Goals (2031~2035)	Strategy and Planning
Electricity Consumption	By 2025, renewable energy will account for 4% of total electricity consumption	✓ Renewable energy accounts for 7.99% of total electricity consumption	• By 2026, renewable energy will account for 10% of the market • By 2027, renewable energy will account for 12% of the market	By 2030, renewable energy will account for 20% of the market.		• Office air conditioning temperature set to 25-26°C, using eco-friendly energy-saving refrigerators and water dispensers, and high-efficiency air conditioning equipment • Increase the proportion of renewable energy use through Renewable Energy Purchase Agreements (CPPA) and solar power installations
Water Usage	Using 2023 as the base year, the annual water consumption shall not exceed the 2023 per capita water consumption of 15.47 kWh per person	✓ Per capita water consumption is 14.09 kWh/person	Using 2023 as the base year, the annual water consumption shall not exceed the 2023 per capita water consumption of 15.47 kWh per person	Ensure that annual per capita water consumption does not increase significantly compared to the baseline year, and continuously assess potential reduction opportunities		• Promote water conservation and regularly inspect abnormal water usage and leak situations • Considering that the main water equipment in the office building has been replaced with water-saving equipment, and the current office water is the basic water required for operations, the management principle is to control the total water usage at the operational sites without a significant increase and to continuously assess potential water-saving opportunities
Waste	The annual weight of paper waste must not exceed the base year, and in 2023, the per capita general industrial waste was 1.45 kg per person-year	▲ Per capita waste volume is 1.48 kg/person-year, with a target achievement rate of 98%.	Using 2023 as the base year, the annual waste weight must not exceed the per capita general industrial waste amount in 2023	Ensure that the annual per capita waste weight (waste paper) does not increase significantly compared to the base year		• Uses eco-friendly copy paper • Paperless approval processes, recruitment, and hiring processes • Non-confidential paper reuse • Evaluate other types of waste and include them in the statistics

Three-Year Overview of Electricity, Water, and Waste Consumption

Project/Year	2023	2024	2025	2025 Growth Rate
Electricity Consumption (thousand kWh)	2,384.41	2,520.33	2,505.84	-0.57%
Tap Water Usage (kWh)	10,380.50 Note 2	10,645.58 Note 2	9,228.75	-13.31%
Total Waste Weight (kg)	970	1,460	970	—
Per Capita Electricity Consumption (kilowatt-hours/person-year)	3.55	3.81	3.83	0.49%
Per Capita Tap Water Usage (kWh/person-year).	15.47 Note 2	16.08	14.09	-12.38%
Per Capita Waste Weight (kg/person-year).	1.45	2.21	1.48	-Note 4
Total Number of People (persons) Note 3	671	662	655	
Statistical Scope	MetaAge / Ginnet / MetaGuru / Epic Cloud		Starting in 2024, some of the statistical scope has been expanded to include the 4th floor warehouse (electricity/ water use) at MetaAge Neihu, office leasing (electricity), and Taoyuan empty warehouse (electricity). The comparison benchmark for 2024 and 2025 is the same.	

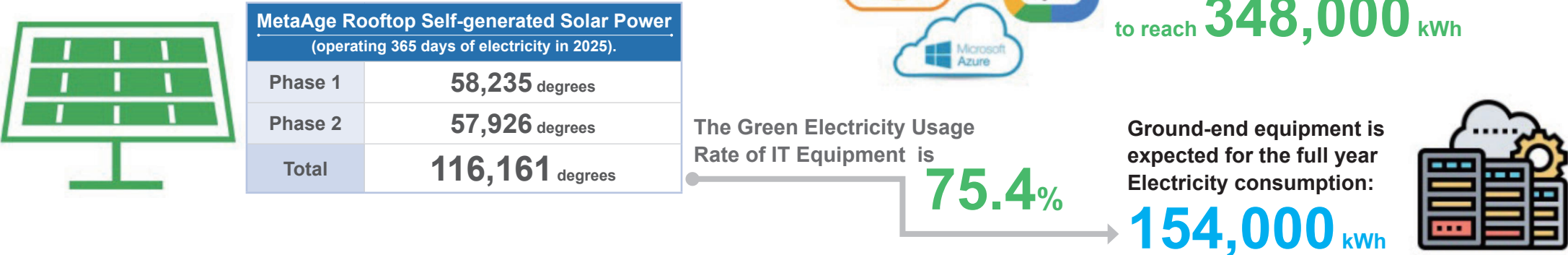
- Note 1: Total electricity consumption and per capita electricity consumption include 84,170 kWh of purchased green electricity and 116,161 kWh of self-generated and self-consumed green electricity for the year.
- Note 2: Upon review, the water usage calculations for 2023 and 2024 did not allocate according to the actual proportions. After standardizing the calculation method, the water usage and per capita water consumption for 2023 and 2024 were revised.
- Note 3: The total number of participants is calculated as of the end of December of each year.
- Note 4: Paper destruction frequency is low, and annual weight fluctuation is high, so it is not comparable, so annual change rates are not calculated.

IT System Energy-saving and Renewable Energy Usage

The development of technologies such as generative artificial intelligence has driven the trend of enterprise IT systems migrating to the cloud. MetaAge actively and heavily invests resources to promote stable growth in cloud services and cybersecurity, while continuously operating three major public clouds to expand cloud service capacity. It also operates industry-leading, 24×7 MSP managed operations centers year-round, providing customers with comprehensive hosting and monitoring covering architecture, performance, services, and cybersecurity. MetaAge is also gradually migrating its internal IT systems to the cloud. From 2020 to

2024, it successfully reduced 14 servers, 32 switches, and 3 storage devices. Based on power conversion, this saves approximately 289,000 kWh of electricity, effectively lowering energy consumption. By 2025, reducing 2 servers, 4 switches, and 2 storage devices will save about 59,000 kWh. MetaAge's IT equipment is concentrated on the 9th and 10th floors of the building, while the rooftop solar power is used from office floors 9 and 10. After 2025, related IT equipment will use about 154,000 kWh annually based on power consumption, of which self-generated solar green electricity will exceed 75% of the green electricity usage rate for IT equipment.

The MetaAge Data Center is located on the 10th floor of the headquarters building's data center, and the site is not planned to be in a water-scarce area. Its water supply mainly supplies chilled water to the main unit to maintain stable temperature in the data center. For energy, the data center is equipped with an uninterruptible power supply system (UPS) to ensure continuous and stable equipment operation. Additionally, the headquarters building has incorporated solar energy and green electricity to further reduce carbon emissions from the overall data center electricity usage.



Low-carbon Office Environment

In the face of global climate change, both businesses and the public may suffer from climate disasters, which adversely affect business operations and human survival. To address these climate risks and impacts, MetaAge is committed to reducing business emissions and minimizing negative environmental impacts during operations.

Green Procurement by the Ministry of Environment, Executive Yuan

In 2023, MetaAge completed the Ministry of Environment's "Green Procurement for Private Enterprises and Organizations" application for the first time. By 2025, it will expand the scope of green procurement declarations to include branches in Hsinchu, Taichung, and Kaohsiung, with a total declared amount of approximately NT\$2.72 million, representing an 1.8-fold increase from last year

Installed the Rooftop Solar Power Generation System at Headquarters

In 2023, MetaAge completed its first green procurement declaration to the Ministry of Environment. In 2024, the declared amount reached approximately NT\$960,000—about 5.65 times higher than the previous year.

Green Energy Certificate

MetaAge will officially launch external green power purchases in 2025, signing CPPA agreements, and will supply 84,170 kWh of green electricity in the first year, obtaining 90 green power certificates and reducing nearly 40 metric tons of CO2e emissions.

Paperless New Employee Recruitment

By integrating multiple applications from its affiliated agencies, we automate HR's selection and retention operations through digital management.

Resume Creation: Process Automation and Paperlessness

By integrating multiple applications from its affiliated agencies, we automate HR's selection and retention operations through digital management.

Replacement of official vehicles

replacing traditional gasoline-powered official vehicles with hybrid vehicles to reduce carbon emissions from official vehicles

Electricity Saving

The air conditioning temperature in the office is set to 25-26 degrees Celsius, and air conditioning equipment is regularly maintained to ensure efficient operation and energy-saving conditions. Office lights are turned off during the daily lunch break (12:00-13:15).

Water Conservation

The restroom was replaced with sensor faucets and urinals to avoid water waste.

Video Conferencing: Make Good Use of Digital Tools

Using video conferencing equipment reduces energy consumption for personnel travel. Employees can apply for remote work from home due to family needs, reducing greenhouse gas emissions generated by commuting.

Environmental Information Disclosure

Climate-related Financial Disclosures (TCFD)

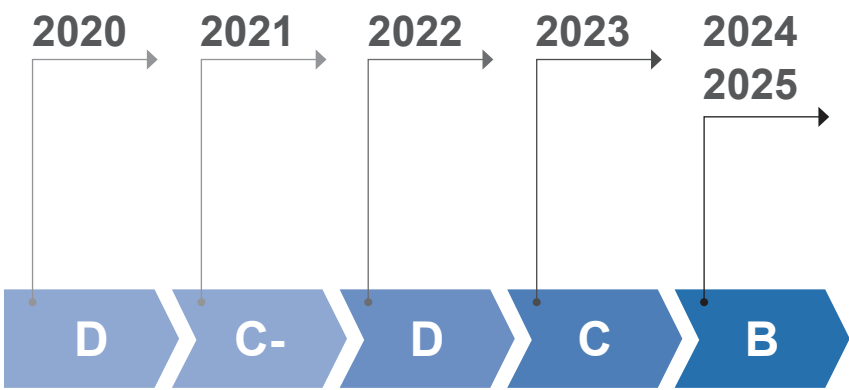
MetaAge implements information disclosures based on the structure of the Financial Stability Board (FSB) Task Force on Climate-related Financial Disclosures (TCFD), focusing on four key areas: governance, strategy, risk management, metrics, and targets, while also identifying material risks within the company. Their sources can be divided into two main categories:

- (1) Addressing transformation risks in response to changes in economic patterns due to climate change.
- (2) Physical risks directly caused by climate change or extreme weather events.

Through disclosure frameworks and risk identification, TCFD establishes information transparency, enabling stakeholders to understand and assess climate-related risks and opportunities.

CDP Carbon Disclosure Program

Since 2018, MetaAge has joined the CDP Carbon Disclosure Survey, incorporating climate change issues into corporate management and measurement to gradually implement a green supply chain. The 2024-2025 climate change questionnaire score has been upgraded from C to B (management level).



Risk Management Committee - Comprehensive Risk Monitoring and Control.

Risk Management Committee



Since 2021, MetaAge has established a Risk Management Committee (RMC), with the head of the Sustainability and Environmental Safety Risk Management Office serving as the Executive Director, responsible for coordinating and promoting climate risk management matters. Committee members include heads from departments such as product, business, finance, supply chain, information, legal, and human resources, forming a cross-departmental collaboration mechanism to strengthen the company's overall risk governance capabilities.

The committee has established a TCFD working group and a greenhouse gas inventory group under the Sustainability and Environmental Safety Risk Management Office to support daily climate governance operations.

TCFD Task Force: Responsible for identifying and analyzing risks and opportunities brought by climate change, implementing climate risk management measures, and writing related reports to help enterprises build a comprehensive climate governance framework.

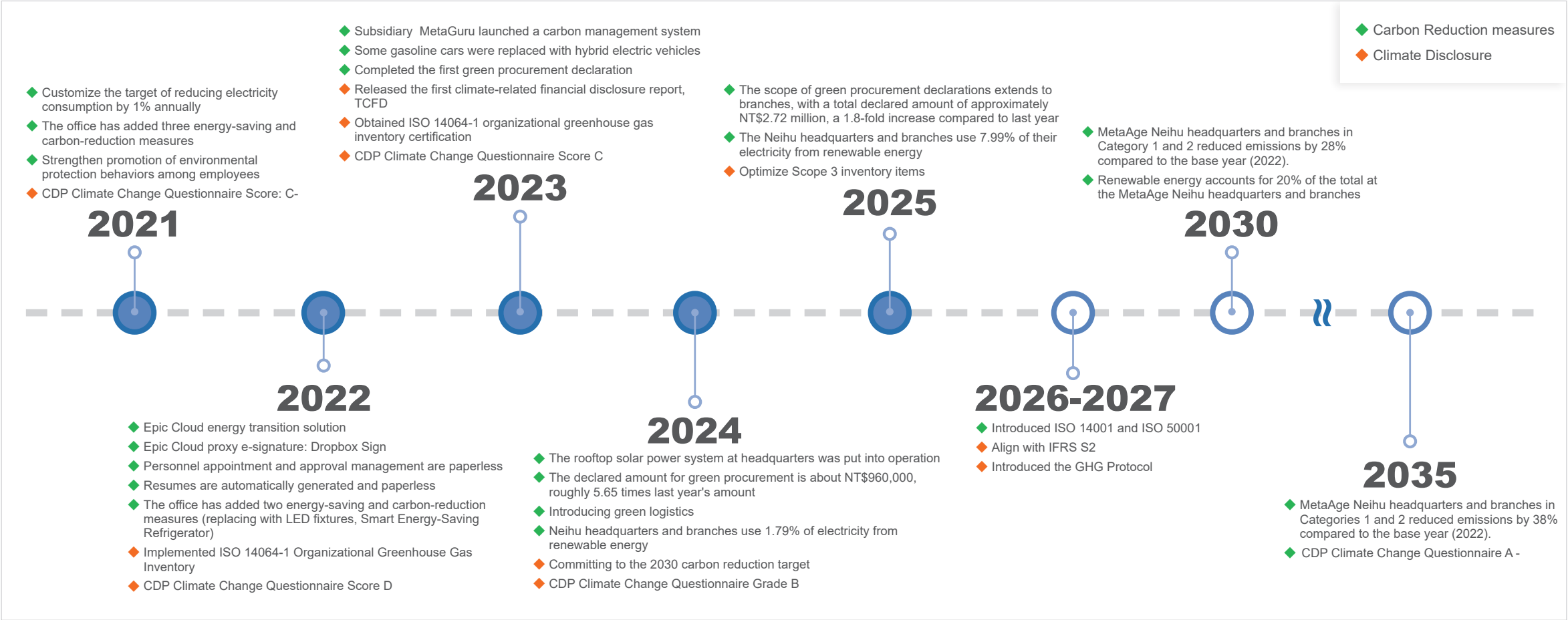
Greenhouse Gas Inventory Task Force: Responsible for promoting greenhouse gas inventory and collaborating with the Human Resources Department. By systematically inventorying MetaAge's greenhouse gas emissions, we can identify emission hotspots and energy usage, serving as a crucial foundation for formulating carbon reduction strategies and responding to the international net-zero trend.



MetaAge Environmental Sustainability Journey

In response to the increasing international requirements for net zero emissions and sustainable governance year by year, our company continues to follow domestic and international policy trends and regulatory regulations, gradually strengthening environmental management and sustainable operations. Since 2021, we have sequentially

established organizational carbon inventory capabilities, introduced sustainable management systems, improved energy efficiency, and simultaneously responded to stakeholder concerns. Through annual initiatives for environmental sustainability, our company is steadily moving toward net zero and sustainable governance goals.



Strategy: Risk and Opportunity Identification & Assessment Process

Identification Process

01

Refer to the United Nations Intergovernmental Panel on Climate Change IPCC and WMO reports, as well as the Leading Enterprise Report, to collect risk and opportunity factors under climate change

02

Internal classification and impact time differentiation for various risk and opportunity factors; Then, the initial risk and opportunity factors identified are discussed and scored with the responsible supervisor

03

By evaluating each factor with supervisors by scoring impact level, likelihood of occurrence, and degree of control, and drawing risk and opportunity matrix maps based on the scoring results.

04

Analyze the possible financial impact of various risks and opportunity factors on MetaAge

05

Formulate mitigation and adaptation measures that MetaAge should take when risks and opportunity factors occur

Factor Types and Aspects

Climate-related risk and opportunity identification is part of the company's overall risk management and has long been integrated into the company's existing risk identification, assessment, and control processes. Based on these categories, MetaAge identified 16 climate-related risks and opportunity factors as shown in the table below:

(1) Risks are divided into two main categories: transition risks and physical risks. Transition risks cover policy and regulations, market, and reputation, with a total of 7 risk factors identified; Physical risk identifies four risk factors.

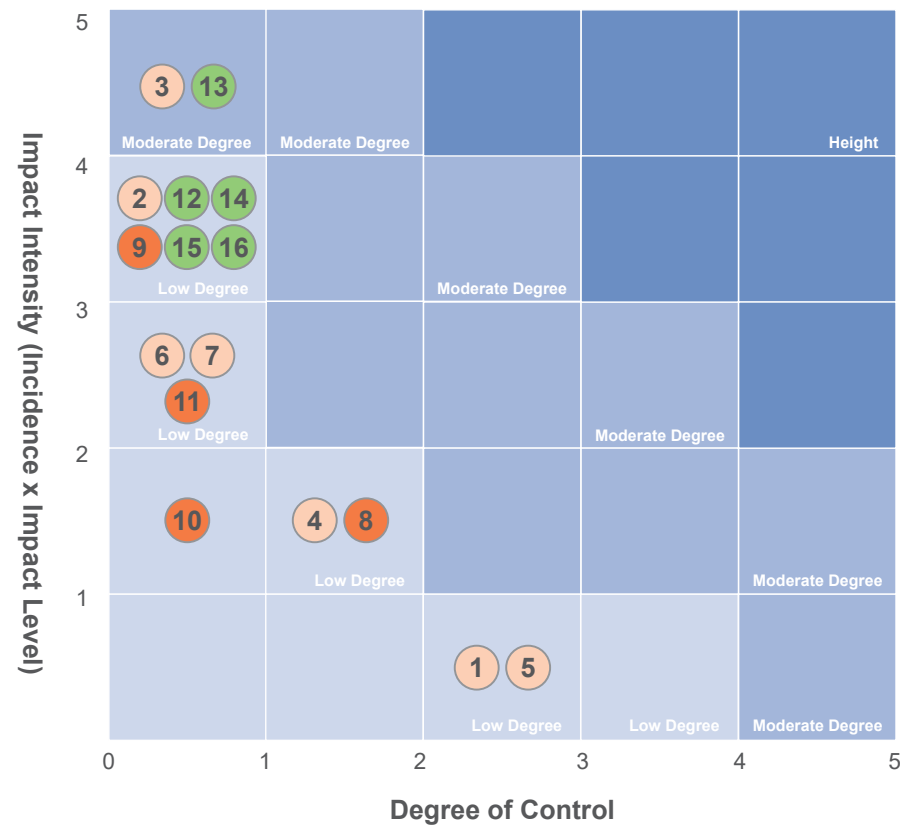
(2) Regarding opportunities, evaluations were conducted based on four aspects: resource efficiency, products and services, resilience, and energy sources, identifying a total of five opportunity factors. For the above risks and opportunity factors, MetaAge further evaluates their impact severity, likelihood of occurrence, control level, and short-, medium-, and long-term time scales to understand their overall impact on company operations.

Category/Factor		No.	Risk Factors
Transition Risks	Policies and Regulations	1	Carbon Fee Policy (Long-term)
		2	Obligations for Sustainability Information and Carbon Information Disclosure (Short- and Medium-Term)
	Market	3	Raising Customer Sustainability Awareness (Mid-term)
		4	Upstream Suppliers' Rising Climate Transition Costs (Medium- to Long-Term)
		5	Competition for Low-Carbon Product Agency Rights (Medium- to Long-Term)
		6	Energy cost volatility risk (medium- to long-term)
	Reputation	7	Stakeholders' Demands for Carbon Reduction and Climate Governance (Short- to Medium-Term)
Physical Risk		8	Average temperature rise (long-term)
		9	Increasing frequency of extreme climate events (long-term)
		10	Mean sea level rise (long-term)
		11	Increased severity of extreme weather events (short-, medium-, long-term)

Category/Factor		No.	Opportunity Factors
Opportunity	Resource Efficiency	12	Implementation of environmental and energy-related management systems (short- to mid-term)
	Products and Services	13	Low-Carbon Products and Service Opportunities (Short to Medium)
		14	Corporate Image (Medium to Long-Term)
	Resilience	15	Renewable Energy Incentive Policy Support (Short-term)
	Energy Sources	16	Use of low-carbon energy (short-, medium-, long-term)

Risk and Opportunity Matrix

MetaAge has established a climate risk and opportunity matrix based on the impact, likelihood, and control of 16 risk opportunity factors. Among these, the evaluation results for increased customer sustainability awareness (risk) and low-carbon product and service opportunities (opportunities) have reached a moderate level, which are included in the scope of this financial impact analysis.



Financial Analysis Factors

Other climate-related risk opportunity items further assess data integrity and stakeholder concern for climate risk opportunities, determined by the following five financial analysis factors: (1) Risk or opportunity level (moderate or above), (2) Data availability and quantifiability, (3) strong linkage to cash flow, capital expenditures, and operating costs, (4) internal concerns of the company, and (5) external stakeholders (investors) concerns or regulatory requirements.

The final decision on whether to include it in this financial impact assessment is as follows:

Risk Factors

Category/Aspect		No.	Risk Factors	Included in the Financial Impact Assessment
Transition Risks	Policies and Regulations	1	Carbon Fee Policy (Long-term)	V
		2	Obligations for Sustainability Information and Carbon Information Disclosure (Short- and Medium-Term)	V
	Market	3	Raising Customer Sustainability Awareness (Mid-term)	V
		4	Upstream Suppliers' Rising Climate Transition Costs (Medium- to Long-Term)	
		5	Competition for Low-Carbon Product Agency Rights (Medium- to Long-Term)	
		6	Energy cost volatility risk (medium- to long-term)	V
	Reputation	7	Stakeholders' Demands for Carbon Reduction and Climate Governance (Short- to Medium-Term)	V
Physical Risk		8	Average temperature rise (long-term)	V
		9	Increasing frequency of extreme climate events (long-term)	V
		10	Mean sea level rise (long-term)	
		11	Increased severity of extreme weather events (short-, medium-, long-term)	V

Opportunity Factors

Category/Aspect		No.	Opportunity factors	Included in the financial impact assessment
Opportunity	Resource Efficiency	12	Implementation of environmental and energy-related management systems (short- to mid-term)	V
	Products and Services	13	Low-Carbon Products and Service Opportunities (Short to Medium)	V
		14	Corporate Image (Medium to Long-Term)	V
	Resilience	15	Renewable Energy Incentive Policy Support (Short-term)	V
	Energy Sources	16	Use of low-carbon energy (short-, medium-, long-term)	V

Transition Risk – Scenario and Potential Financial Impact Assessment

MetaAge evaluates climate-related risks and opportunities in accordance with TCFD and IFRS S2 requirements, assessing the potential impacts of various climate change scenarios on company operations, strategies, and finances, and proposes corresponding

management measures. The company further analyzes the financial impacts of each risk and opportunity factor based on the degree of impact, likelihood of occurrence, and time scale (short-term, medium-term, long-term). The results are shown in the table below.

Among them, MetaAge defines the management timeline for climate and nature issues as follows: within 3 years is short-term, 3~10 years is mid-term, and over 10 years is long-term.

Category	Risk Factors	Scenario Description	Impact Description	Explanation of Potential Financial Impact Assessments and Management Measures		Risk Assessment	
				Current risk Management Measures	Future Strategic Planning	Scope of Influence time	Risk Level
Policy and Regulatory Risks	Carbon Fee Policy	Starting in 2026, Taiwan's Ministry of Environment will impose a carbon fee of 300 NTD per metric ton on major carbon emitters with annual emissions exceeding 25,000 tons. However, MetaAge and its subsidiaries are not part of high-carbon emission industries, so the likelihood of companies being directly charged in the short term is low. However, in the medium to long term, changes in Taiwan's carbon emission policies and the environment where carbon emissions become more valuable may increase the company's operating costs.	This may increase operating costs	MetaAge and its subsidiaries are currently not subject to carbon fee collection (emissions below 25,000 metric tons), so there is currently no direct cost impact.	- MetaAge and its subsidiaries are currently not subject to carbon fee collection, and there remains uncertainty about whether carbon fees will be required in the future. Therefore, it is currently impossible to quantify the impact of carbon fees on operating costs. - The company will continue to strengthen carbon reduction management with the goal of lowering potential environmental costs, including conducting annual greenhouse gas inventories, planning to implement the ISO 50001 energy management system to optimize energy use, and staying informed about the latest regulations and market trends through employee education and participation in climate seminars, ensuring timely strategic adjustments and enhancing operational resilience.	Long-term (over 10 years)	Low Degree
	Obligations for Disclosure of Sustainability Information and Carbon Information	The authorities require MetaAge to complete annual greenhouse gas inventories and assurance, publish sustainability reports, and disclose other sustainability or climate information. Failure to complete these on time may result in penalties.	Increased operating costs	The company has established a dedicated sustainability unit, employs qualified professionals, invests necessary budgets and human resources annually to conduct greenhouse gas inventories and third-party assurance work, ensuring that the schedule and quality of carbon information disclosure comply with regulations. It is also responsible for preparing sustainability reports and disclosing related sustainability information. The total investment for 2025 is approximately NT\$2.56 million, ensuring transparency and compliance.	- The company will continue to strengthen sustainability governance. In addition to establishing a board-level sustainability committee, it will maintain a dedicated unit and hire qualified professionals to ensure that carbon information and sustainability disclosure comply with regulations. - Each year, we invest the necessary budget and human resources to carry out sustainability disclosures, carbon inventory, and third-party assurance work, and gradually introduce international standards (such as IFRS S1, S2, and GHG Protocol) to enhance disclosure quality and transparency, ensure information is complete and accurate, and support the company's long-term sustainability goals. - Impact costs: In the future, an annual investment of approximately NT\$2.5~3 million will be needed for sustainability and compliance measures.	Short-term (0~3 years) Midterm (3~10 years)	Low Degree

Transition Risk – Scenario and Potential Financial Impact Assessment (continued)

Category	Risk Factors	Scenario Description	Impact Description	Explanation of Potential Financial Impact Assessments and Management Measures		Risk Assessment	
				Current risk Management Measures	Future Strategic Planning	Scope of Influence time	Risk Level
Market Risk	Raising Customer Sustainability Awareness	Sustainable supply chains will gradually become mainstream, and traditional supplier screening standards will no longer apply. As an agent for a well-known international ICT company, the company must take corresponding measures in response to the greenhouse gas management and sustainability requirements of the original manufacturer and its customers. A lack of sustainable management measures may affect customers' willingness to cooperate.	which may reduce revenue	- We continuously monitor the latest sustainability requirements from the original manufacturer and customers, follow up on domestic and international sustainability standards, update internal company policies and operational guidelines, ensure compliance, and reduce collaboration risks. At the same time, third-party audits are actively used to enhance the company's sustainable performance. - Strengthen internal capabilities and training, such as holding sustainability or climate governance workshops to enhance the sustainability knowledge of sales, procurement, and external communication personnel, ensuring they can properly respond to customer needs. - A dedicated team quickly responds to customer sustainability questionnaires and assessments, develops improvement plans for audit deficiencies, and maintains strong partnerships and customer trust. - However, the impact of this risk on revenue depends on customer procurement policies, cooperation models, and the company's sustainable response capabilities, making it highly uncertain and difficult to reasonably quantify at this stage.	- The company will continue to monitor the latest sustainability requirements from manufacturers and customers, and update policies and operational guidelines in accordance with domestic and international regulations to ensure compliance and reduce cooperation risks; At the same time, third-party audits and internal training are used to strengthen employees' sustainability knowledge and responsiveness. Going forward, we will continue to optimize supplier sustainability management systems to ensure ongoing improvement in supply chain and overall company sustainability performance. - The intensity and scope of future customer sustainability requirements are influenced by multiple factors, including evolving international regulations, updates to industry standards, adjustments in customer strategies, and market competition, resulting in high uncertainty. Although some customers currently include sustainability performance as a supplier selection criterion, their requirements vary greatly and consistency standards have yet to be established, making it difficult to accurately predict the impact on future company revenue. The extent of impact depends on customer procurement policies, cooperation models, and the company's sustainable response capabilities. At this stage, it is not yet possible to reasonably quantify the financial impact.	Midterm (3~10 years)	Moderate Degree
Reputational Risk	Stakeholders are Demanding Greater Carbon Reduction and Climate Governance	As stakeholders from all sectors continue to pay attention to carbon reduction and climate governance issues, the company must keep investing resources to promote related initiatives, demonstrate concrete results, and actively respond to stakeholder expectations. If these responses are inadequate, they will face multiple pressures from reputation, market, regulations, and investments, leading to lower CDP or ESG scores and affecting client willingness to collaborate; As industry performance in climate governance and sustainability issues continues to improve, inadequate responses may damage corporate image and market competitiveness, thereby impacting operations and financial performance.	- Increased operating costs - which may reduce revenue	To enhance the company's climate governance performance and evaluation results, the company has established a Corporate Sustainability Committee, along with dedicated climate affairs departments and personnel responsible for related operations. In addition to conducting sustainability and climate disclosure work in accordance with the law, it actively participates in domestic and international evaluations to strengthen Governance outcome. The total related costs for the entire year 2025 will be approximately NT\$840,000. (This fee does not include the costs of establishing dedicated units as explained in the "Obligations for Sustainability and Carbon Information Disclosure")	We continue to strengthen professional education and training for employees in the fields of climate and sustainability, ensuring that dedicated units possess sufficient knowledge and capabilities to effectively execute their duties. We also keep investing necessary resources to promote sustainability-related matters, actively improving domestic and international sustainability evaluation results, and maintaining overall governance performance and market recognition. The future annual investment is approximately NT\$800,000~900,000.	Short-term (0~3 years) Midterm (3~10 years)	Low Degree

Opportunity-scenario and Potential Financial Impact Assessment

Category	Opportunity Factors	Scenario Description	Benefits	Explanation of Potential Financial Impact Assessments and Management measures		Opportunity Assessment	
				Current Opportunity Management Measures	Future Strategic Planning	Scope of Influence Time	Chance Level
Resource Efficiency	Implement Environmental and Energy-Related Management Systems	Implementing environmental and energy management systems such as ISO 14001 and ISO 50001 to establish an international standardization framework, it monitors energy resource usage through inventory and data monitoring, and sets environmental management and energy-saving targets based on diagnostic results, continuously improving energy performance, reducing carbon emissions and energy costs, and enhancing operational resilience. At the same time, meeting international standards can strengthen a company's sustainable image, increase investor trust, and enhance market competitiveness.	Reduce costs	Implementing environmental and energy management systems such as ISO 14001 and ISO 50001 to establish an international standardization framework, it monitors energy resource usage through inventory and data monitoring, and sets environmental management and energy-saving targets based on diagnostic results, continuously improving energy performance, reducing carbon emissions and energy costs, and enhancing operational resilience. At the same time, meeting international standards can strengthen a company's sustainable image, increase investor trust, and enhance market competitiveness.	At this stage, since the energy management system has not yet been implemented, concrete energy-saving benefits cannot be achieved. However, according to research, office-type enterprises can save about 5%-10% on electricity costs on average after implementing an energy management system. Based on the total electricity consumption of 1,784,000 kWh in 2024 and an average electricity price of NT\$3.5/kWh, if the conservative 5% energy efficiency rate is applied, it is expected to save about 89,200 kWh annually, which translates to approximately NT\$312,200 in electricity bills; If a proactive 10% energy efficiency is adopted, approximately 178,400 kWh can be saved, equivalent to approximately NT\$624,400 in electricity costs.	Short-term (0~3 years)	Low Degree
Energy Sources	Use low-carbon Energy	According to MetaAge's 2025 greenhouse gas inventory results, Scope 2 emissions account for more than 97.77% of the total Scope 1 and 2 emissions. Prioritizing the use of renewable energy can effectively reduce greenhouse gas emissions, achieving cost-effective electricity savings and aligning with the company's energy-saving goals and carbon reduction pathways.	Reduce costs	From 2026 to 2027, the company will continue to use solar power and purchased green electricity. Although it can no longer save on electricity costs after considering green electricity costs, it will help the company achieve its carbon reduction goals and enhance the sustainability of energy use.	MetaAge has referenced national carbon reduction policies, setting targets to reduce Scope 1 and Scope 2 carbon emissions by 28% by 2030 and 38% by 2035, and will continue to review and strengthen these targets based on the company's operational status.	Short-term (0~3 years)	Low Degree
Products and Services	Opportunities for Low-carbon Products and Services	MetaAge does not operate in manufacturing itself, but mainly promotes low-carbon products and services on two levels: on one hand, the company is committed to reducing its own carbon and gradually transforming into a low-carbon service provider; On the other hand, by selling cloud products and services from international giants, many of these products use low-carbon power and offer high energy efficiency, helping customers reduce carbon emissions and promote low-carbon transformation. As market demand for green solutions continues to grow, the company strengthens its competitiveness by offering low-carbon cloud products and drives revenue growth.	Increase revenue	- MetaAge is continuously promoting low-carbon transformation through multiple measures, including replacing high-energy-consuming equipment, introducing energy-saving equipment, installing solar power generation systems, purchasing external green electricity, and planning to implement energy management systems, gradually creating a low-carbon office environment and strengthening low-carbon service supply capabilities. - At the same time, the company continues to strengthen its agency for internationally competitive low-carbon cloud products. In response to growing demand in the green market, revenue from low-carbon products (cloud applications) is expected to grow by 20.36% year-on-year by 2025, further enhancing the company's sustainable value and market position	Facing competition in the green market, our company will continue to act as an agent for low-carbon cloud products or launch innovative green solutions, providing comprehensive services from pre-consulting and setup to maintenance, helping clients complete their low-carbon digital transformation and proactively respond to their needs and business opportunities for low-carbon products and services.	Short-term (0~3 years) Midterm (3~10 years)	Moderate Degree

Opportunity-scenario and Potential Financial Impact Assessment (continued)

Category	Opportunity Factors	Scenario Description	Benefits	Explanation of Potential Financial Impact Assessments and Management measures		Opportunity Assessment	
				Current Opportunity Management Measures	Future Strategic Planning	Scope of Influence Time	Chance Level
Products and Services	Corporate Image	In recent years, as climate change has affected many regions worldwide, the industry has placed increasing emphasis on promoting sustainable supply chains. Improving the company's domestic sustainability evaluation results and strong customer and supplier evaluation results helps enhance the company's brand image and trustworthiness.	Increase revenue	- The company has established a dedicated unit and set up a board-level Sustainability Committee in 2025 to promote top-down governance, regularly disclose high-quality sustainability information, and implement concrete carbon reduction measures, including purchasing green electricity and installing solar energy to achieve the commitment of "28% reduction in carbon emissions by 2030 compared to Scope I and II levels in 2022, and 38% reduction by 2035." - At the same time, the company actively responds to customer audits and surveys, continuously follows domestic and international regulations, and addresses deficiencies in third-party audits. Improving sustainability ratings will strengthen brand image, increase customer collaboration opportunities, and generate potential revenue growth. However, due to diverse considerations in client collaborations, it is currently not possible to precisely quantify the impact on revenue.	- Continuously follow domestic and international sustainable supply chain regulations to ensure compliance with climate and sustainability requirements and implement relevant management measures. - Continuously improve and track audit deficiencies in third-party supply chains to ensure supply chain compliance. - Continuously adjust sustainable supply chain strategies and implement corresponding management actions to enhance supply chain resilience. - Implement an ISO management system to strengthen corporate governance and sustainability performance. - To ensure operational resilience, we conduct regular climate risk assessments, review our business continuity plans, replace high-energy-consuming equipment, and enhance employees' sustainability knowledge through training and workshops, maintaining strong customer partnerships and trust.	Midterm (3~10 years)	Low Degree
Resilience	Renewable Energy Incentive Policy Support	Apply for government renewable energy installation policy subsidies	Reduce costs	The company assists in installing solar power systems through qualified contractors and applies for government subsidy programs to reduce construction costs and investment thresholds. In fiscal year 2025, the actual subsidy amount received is approximately NT\$1.43 million, effectively reducing initial capital expenditures. Subsequent self-installed solar energy will increase the company's overall renewable energy usage, further reduce carbon emissions, align with national energy transition policies, and strengthen the company's sustainable image.	This is a one-time short-term opportunity project, and future opportunities will be evaluated based on government subsidy policies.	Short-term (0~3 years)	Low Degree

Methodology for Real-World Risk Simulation

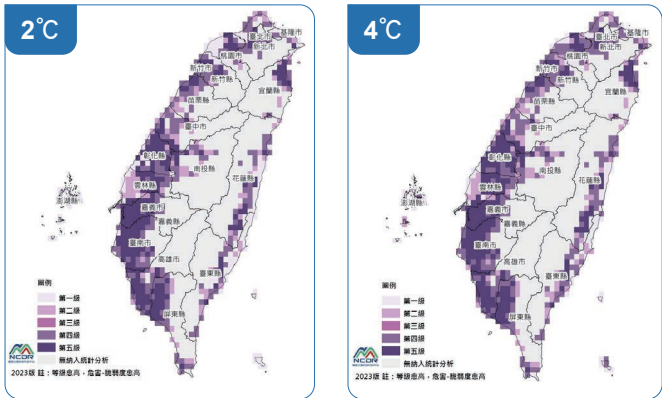
Regarding the entity risk scenario, MetaAge cites the Sixth Assessment Report published by the United Nations Intergovernmental Panel on Climate Change (IPCC), AR6) The shared socio-economic pathways SSP1-2.6 and SSP5-8.5 serve as foundational databases for climate issue analysis. By simulating the physical risks MetaAge faces under ideal (SSP1-2.6) and worst-case scenarios (SSP5-8.5), it assesses the company's two types of physical risks—the increasing frequency of extreme weather events (extreme rainfall) and rising average temperatures, which may have the impact and potential financial impact during medium- to long-term operations. and develop management measures in response, with scenario descriptions in the table below.

Selected Context	SSP1-2.6				SSP5-8.5			
Scenario Explanation	As a low-forcing pathway, simulation results predict that by the end of the century, warming will fall below 2°C, global carbon dioxide emissions will be significantly reduced, and the economy and society will shift toward sustainable development. This is a low-emission scenario where efforts to achieve sustainability goals are slow but progress is slow.				This is a high-forcing path, with projected warming exceeding 4°C by the end of the century and rapid global economic growth. However, the country mainly relies on fossil fuel development and highly energy-intensive industries, with almost no climate policy oversight.			
Indicator	Average annual temperature	Extreme Heat Events: Number of days with high temperatures above 36°C	The maximum single-day rainfall intensity per year	Average annual total rainfall	Average annual temperature	Extreme Heat Events: Number of days with high temperatures above 36°C	The maximum single-day rainfall intensity per year	Average annual total rainfall
Changes in the Mid-21st Century	Increase by 1.3°C	An increase of about 6.8 days	Increase of 15.7%	Increase of 12%	Exceeding 1.8°C	An increase of about 8.5 days	Increase by 20%	Increase by 15%
Changes at the End of the 21st Century	Increase by 1.4°C	An increase of about 6.6 days	Increase of 15.3%	Increase of 16%	Temperatures exceeding 3.4°C	An increase of about 48.1 days	Increase of 41.3%	Up 31%

Physical Risk – The Risk of Flooding Caused by Extreme Rainfall

Flood disaster risk analysis under 2°C and 4°C scenarios

According to climate change risk data from the National Science and Technology Center for Disaster Reduction, using the flood hazard vulnerability map for the company's and its branch addresses under 2°C and 4°C scenarios, This shows that under extreme rainfall conditions, company locations may face the threat of flooding, affecting supply schedules, employee commuting, and overall operational conditions.



Estimated future flood disaster hazards across Taiwan under 2°C and 4°C scenarios - vulnerability map

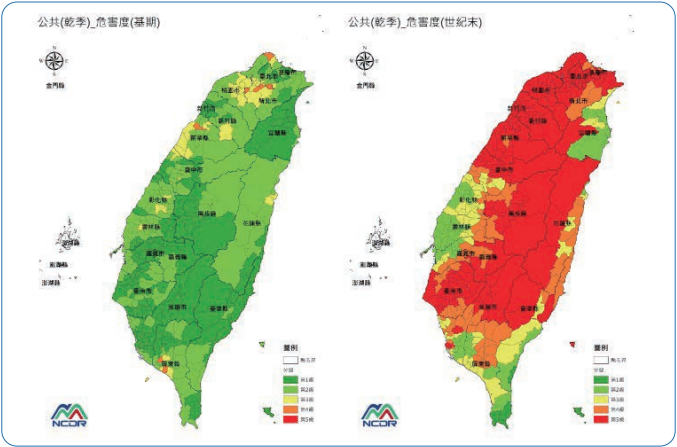
Model	Risk Factors	Global Context	Explanation of Potential Financial Impact Assessments and Management Measures			Management Measures
			Impact Description	Current Risk Assessment	Future Strategic Planning	
Ideal Scenario (SSP1-2.6)	Extreme Rainfall Occurs	- In the mid to late 21st century, Taiwan's average annual total rainfall increased by about 12% and 16%, respectively. In the mid to late 21st century, the average annual maximum single-day rainfall intensity increased by about 15.7% and 15.3%, respectively. - Affected employees at flood hazard vulnerable locations are unable to work physically at the company, and may cause upstream product production disruptions and transportation disruptions, resulting in delayed deliveries and thereby affecting the revenue performance of goods or services.	- Operating costs have increased - This may affect revenue performance	- Currently, the impact of extreme rainfall events on revenue performance depends on the scale of the event, customer contract terms, and supply chain flexibility, and cannot be precisely quantified at this stage. - The company has insured transportation processes, warehouse storage, and fixed asset assets, and has strengthened disaster prevention and safety in its operational and office environment, resulting in annual costs of about 7 million NTD.	If annual premiums are first evaluated based on the company's current scale, the future risk associated with related costs is about 7 million NTD per year. However, these costs are uncertain if the company size and insurance companies adjust premium prices.	- In the event of typhoons or heavy rainfall, the HR department immediately issues attendance safety guidelines to reduce commuting risks; At the same time, we have fully enrolled in group insurance for employees to ensure protection in the event of commuting disasters, maintaining employee safety and operational resilience. - Insurance covers transportation processes, warehouse storage and fixed asset assets, and employee safety.
Worst-case Scenario (SSP5-8.5)	Extreme Rainfall Occurs	- In the mid to late 21st century, Taiwan's average annual total rainfall increased by about 15% and 31%, respectively. In the mid and late 21st century, the average annual maximum single-day rainfall intensity increased by about 20% and 41.3%, respectively. - Severe flooding caused delays in upstream product production schedules and transportation disruptions, which in turn affected the company's product delivery schedule and customer satisfaction. This increases the risk of order cancellations or deferrals, creating uncertainty for revenue performance, and may increase administrative management costs as well as transportation and inventory insurance costs.	- Operating costs have increased - This may affect revenue performance	- Extreme rainfall threatens employee commuting safety and may increase the cost of personnel safety management within companies. - Currently, the impact of extreme rainfall events on revenue performance depends on the scale of the event, customer contract terms, and supply chain flexibility, and cannot be precisely quantified at this stage.	With the severity, scale, and frequency of extreme rainfall increasing, insurance companies are expected to raise premiums more than ideally. However, the cost of this impact is controlled by the insurance company and the external environment, resulting in high uncertainty and currently unquantifiable.	- The company's HR department continuously tracks extreme climate events and activates response mechanisms in real time. When severe flooding or extreme weather affects employee commuting, the work-from-home policy will be activated, and the Information Services Office will provide necessary digital office training and equipment to ensure uninterrupted remote work quality and service. - Each unit conducts irregular drills on response measures for incidents that may affect the company's ongoing operations.

Physical Risk – The Risk of High-Temperature Disasters Caused by Rising Average Temperatures

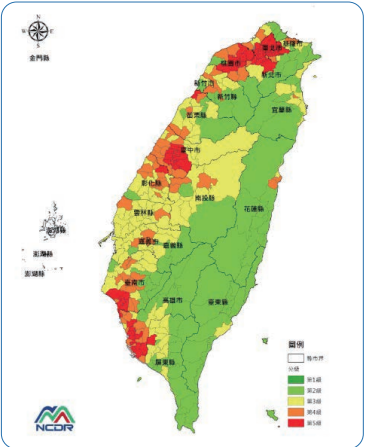
Analysis of High-temperature Disaster Risks Under Ideal and Worst-case Scenarios

To understand the vulnerability of our company's water resource use, in 2025 MetaAge will conduct water resource stress assessments based on the Aqueduct Water Risk Atlas tool from the World Resources Institute (WRI). All MetaAge, Ginnet, MetaGuru, and Epic Cloud Taiwan operations are located in the low to moderate water resource stress zone, as shown in the table below.

However, based on the National Center for Disaster Prevention and Rescue Technology (NCDR) and the National Science Council's "Taiwan Climate Change Estimation Information and Adaptation Knowledge Platform Project" (TCCIP) climate change drought disaster data assessment, and using the drought hazard exposure maps for the company's and branch offices under SSP1-2.6 and SSP5-8.5 scenarios, In the worst-case scenario of rising temperatures, a company's urban location may still face threats from water shortages caused by population density, affecting normal business operations and operations, while also increasing energy demand and directly impacting energy-related costs.



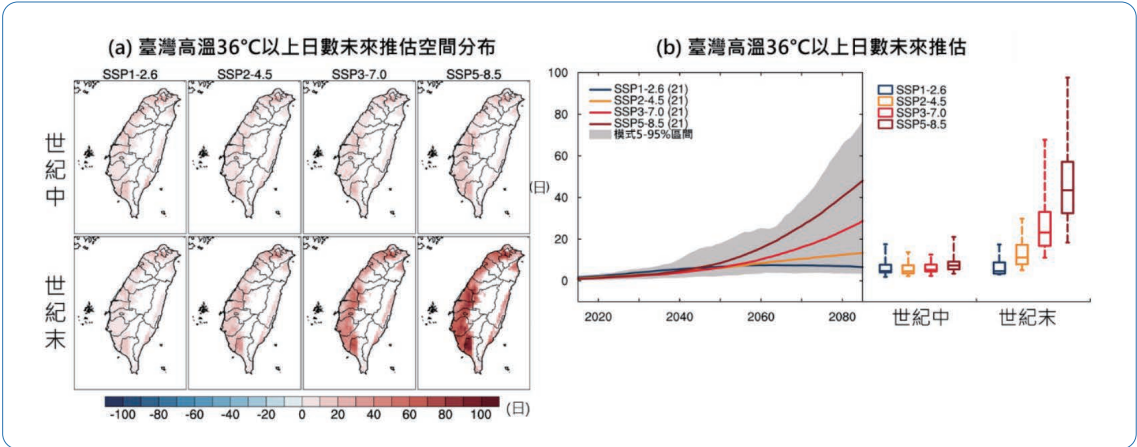
Baseline and end-of-century drought hazard intensity maps under SSP5-8.5 scenarios



End-of-century drought hazard exposure map under SSP5-8.5 scenario

Water resource stress assessment

Name of the Operating Location	Region	Water Pressure L levels (low, low-medium, medium-high, high, very high)
MetaAge/Ginnet/MetaGuru/Epic Cloud - Neihu Headquarters	Taipei, Taiwan	Low-mid
MetaAge Taichung Branch	Taichung, Taiwan	Low-mid
MetaAge Hsinchu Branch	Hsinchu, Taiwan	Low-mid
MetaAge Kaohsiung Branch	Kaohsiung, Taiwan	Low-mid
MetaAge Co., Ltd. - Xizhi Warehouse	Taiwan, Xizhi	Low-mid



Simulation charts of days above 36°C in each scenario at the end of the Taiwan century

Physical Risk – Scenario and Potential Financial Impact Assessment

Model	Risk Factors	Global Context	Explanation of Potential Financial Impact Assessments and Management Measures			Management Measures
			Impact Description	Current Risk Assessment	Future Strategic Planning	
Ideal Scenario (SSP1-2.6)	Average Temperatures are Rising	In the mid to late 21st century, the average temperature may increase by 1.3°C or 1.4°C. The number of days with high temperatures above 36°C has increased across regions, with increases of about 6.8 days and 6.6 days in the mid to late 21st century.	- Operating costs have increased - This may affect revenue performance	The company continuously optimizes the energy consumption management and electricity efficiency of office equipment and computer rooms, promotes energy-saving and carbon reduction measures, and improves energy efficiency. To further strengthen energy management, the ISO 50001 energy management system is planned to be implemented in 2026 to effectively identify electricity hotspots and establish energy baselines and reduction targets. The project budget is approximately NT\$850,000, aiming to ensure the implementation of energy governance mechanisms and improve overall energy-saving performance.	The impact of extreme heat on revenue performance depends on multiple factors such as climate severity, supplier flexibility, and customer contract terms. At this stage, it is impossible to quantify the impact on revenue.	- The main risk management measures are as follows: - Continuously monitor upstream supply status and communicate with customers in real time to ensure on-time delivery, reducing short-term delivery delays caused by high temperatures. - When signing contracts with clients, include cost adjustment clauses and risk premiums to ensure that price fluctuations do not erode profits, and maintain transparent communication with clients to reduce disputes. - Monitor the energy consumption and electricity usage of office equipment and company data centers, continuously improve equipment energy efficiency, and promote energy-saving and carbon-reduction measures.
Worst-case Scenario (SSP5-8.5)	Average Temperatures are Rising	In the mid to late 21st century, the average annual temperature may rise by more than 1.8°C or 3.4°C. The number of days with temperatures above 36°C has increased across regions, with increases of about 8.5 days and 48.1 days in the mid to late 21st century, with urban areas experiencing more significant increases than other regions.	- Operating costs have increased - This may affect revenue performance	Under this scenario, the average temperature is projected to rise by more than 1.8°C by 2050, with air conditioning usage and electricity costs projected to increase by about 10.8% compared to current levels. In addition to the overall impact of extremely high temperature days, uncertainties such as Taiwan's electricity prices may affect the company's final energy costs.	The impact of extreme heat on revenue performance depends on multiple factors such as climate severity, supplier flexibility, and customer contract terms. At this stage, it is impossible to quantify the impact on revenue.	- Improve energy efficiency by reviewing the energy consumption of existing equipment. - Continue to promote energy-saving and carbon-reduction measures. - Annual inventory and continuous tracking of water resource usage.

Management Objectives

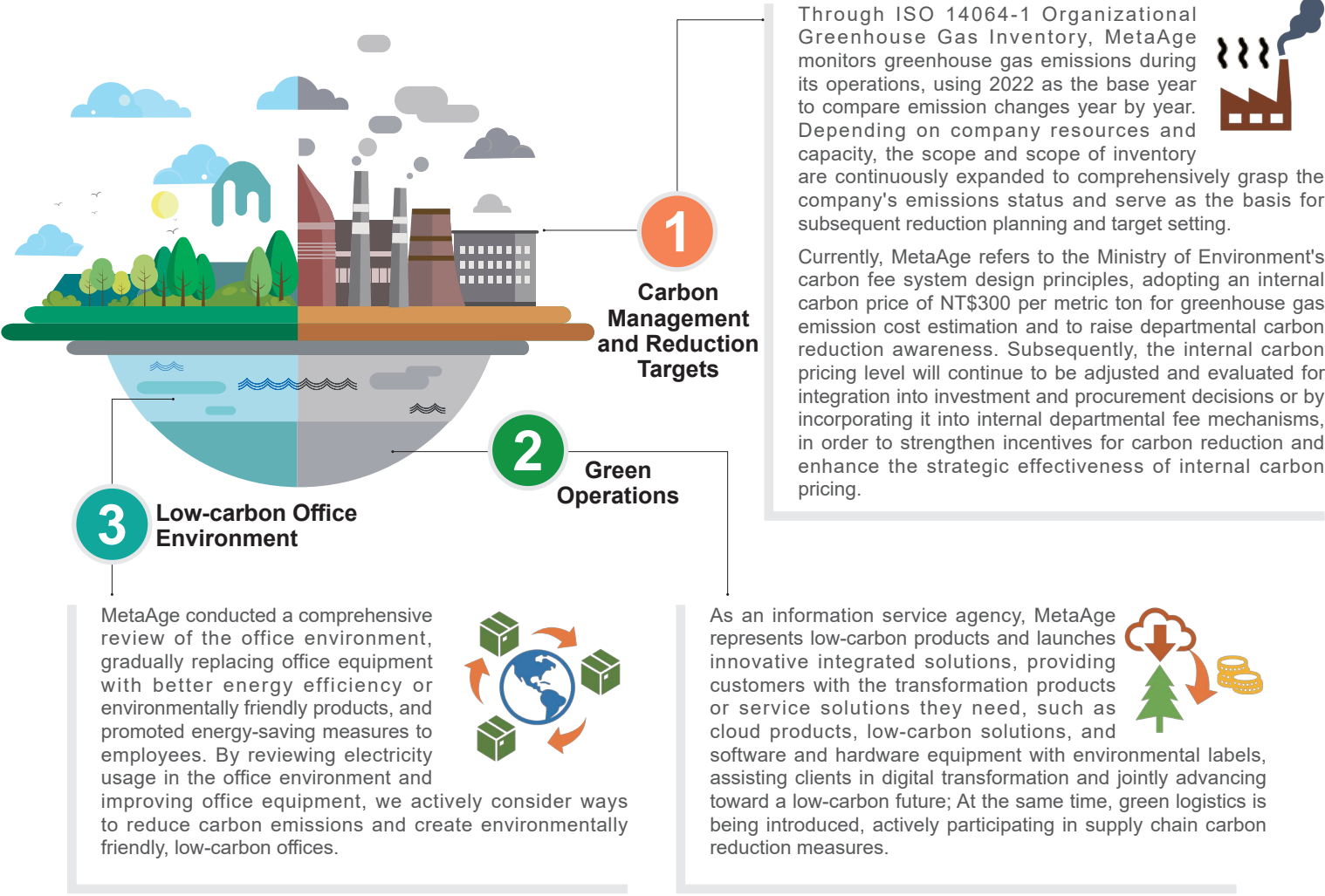
Through its climate risk identification process, MetaAge identifies relevant climate risks and opportunity factors, and conducts assessments of their potential financial impacts and impacts. Based on the factors identified by MetaAge, management objectives are categorized into three main areas: "Carbon Management and Reduction Targets," "Green Operations," and "Low-Carbon Office Environment." These three management objectives are regarded as the core of MetaAge's climate change decision-making. MetaAge will first review the 2025 management items and target achievement inventory, then combine the identified risks and opportunities with scenarios set out in the International Energy Agency (IEA) 2023 Global Energy Sector 2050 Net Zero Emissions Pathway Report and the Green Finance System Network (NGFS) 2023 4.0 report to develop corresponding actions and indicator tracking.

*For each scenario report, please refer to the following link:

IEA 2023 "Global Energy Sector 2050 Net Zero Emissions Roadmap Report":
https://iea.blob.core.windows.net/assets/8ad619b9-17aa-473d-8a2f-4b90846f5c19/NetZeroRoadmap_AGloabalPathwaytoKeepthe1.5CGoalinReach-2023Update.pdf

NGFS 2023 4.0 "Climate Change, Macroeconomics and Monetary Policy" Report:
<https://www.ngfs.net/en/communique-de-presse/ngfs-publishes-summary-report-climate-change-macroeconomy-and-monetary-policy>

IEA 《World Energy Outlook 2025 – Executive Summary》
<https://www.iea.org/reports/world-energy-outlook-2025/executive-summary>



Short-term Management Indicators and Achievement Status

Response 2025 Identify Risks/opportunities	Manage Projects	Short-term Target Review (2025-2026)	
		Indicator	Achievement Status
- Carbon fee policy - Obligations for disclosure of sustainability information and carbon information - Raising customer sustainability awareness - Energy cost volatility risk - Stakeholders are demanding greater carbon reduction and climate governance - Average temperatures are rising - Corporate image - Use low-carbon energy	Carbon Management and Reduction Targets	By 2025, renewable energy will account for 4% of total electricity consumption	✓ In 2025, 84,170 kWh of external green electricity will be purchased, with 116,161 kWh of self-generated solar power, and renewable energy accounting for 7.99% of total electricity consumption.
		Targets are set to reduce emissions by 28% by 2030 and 38% by 2035	✓ By 2025, the target is expected to achieve a 15.7% actual carbon reduction (Scope 1+2) compared to the base year (2022). ✓ Starting in 2025, the carbon reduction target performance is linked to senior executive compensation
		Category 3 to 6 inventory optimization	✓ Optimize employee commuting questionnaire checks, increase the types of taxis used for corporate signing, and conduct air business transport checks
		Climate-related financial disclosures and carbon disclosure programs	✓ TCFD external verification ✓ CDP Climate Change Questionnaire Grade B
- Raising customer sustainability awareness - Upstream suppliers face rising risks of climate transition costs - Competition for agency rights for low-carbon products - Stakeholders are demanding greater carbon reduction and climate governance - Average temperatures are rising - Opportunities for low-carbon products and services	Green Operations	The 2025 green revenue growth target for agency or sales of low-carbon products (cloud) or services is NT\$350M	✓ Low-carbon products – cloud applications generated approximately NT\$872 million in revenue, with an annual growth rate of 20.36%.
		We promote supplier sustainability assessments and actively participate in sustainable supply chain activities with customer partners, with the 2025 goal for 100% of MetaAge to pass customer evaluations	✓ Optimized supplier self-assessment questionnaires, covering over 98% of total annual procurement transaction amounts ✓ 100% completion of customer evaluations (covering environmental and green operation issues)
		Continue using green logistics to reduce Scope 3 emissions	✓ In 2025, some international shipments using DHL will reduce WtW emissions by 18.1% compared to the reference scenario due to the adoption of GoGreen Plus (SAF).
Stakeholders are demanding greater carbon reduction and climate governance	Low-carbon Office Environment	Green procurement system for office and general supplies, complete green procurement declarations, and strengthen environmental education for employees	✓ The scope of green procurement declarations has been expanded to include branches in Hsinchu, Taichung, and Kaohsiung, with a total declared amount of approximately 2.72 million NTD, representing a 1.8-fold increase compared to last year ✓ Hold a series of employee sustainability awareness promotion workshops
Renewable energy incentive policy support		Headquarters solar power generation system reduces overall carbon emissions from office and computer room electricity use	✓ By 2025, solar energy will generate 116,161 kWh of self-generated electricity throughout the year
Implement environmental and energy-related management systems			

MetaAge Sets Management Actions and Metrics Based on Each Scenario

Scenario Description (Medium- to Long-Term Assessment)	The global energy sector aims to achieve net zero carbon dioxide emissions by 2050; This scenario is oriented toward maintaining the 1.5°C target. Although there may be a brief surpassing before mid-century, rapid emission reduction and negative emission technologies aim to bring global warming back below 1.5°C by the end of the century.	Based on the assumption of current policies (STEPS) and geopolitical divisions (Fragmented World). By 2050, due to obstacles in technology transfer and lack of cooperation, global carbon reduction is expected to reach only 80%. Referring to IEA WEO 2025 data, warming by the end of the century is expected to be between 2.1°C~2.6°C.	To align with the Paris Agreement, COP26 requirements, and to achieve its 2050 net-zero emissions commitment, the Taiwanese government has set its base year as 2005. Its carbon reduction targets are 28%±1% reduction by 2030, 38%±1% by 2035, and net zero emissions by 2050, with other policies remaining unchanged
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2025 Identify Risks/ Opportunities	Manage Projects	NZE / Net Zero 2050		STEPS / Fragmented World*Note		CPS/Current Policies	
		Action and Context	Management Measures and Indicators	Action and Context	Management Measures and Indicators	Action and Context	Management Measures and Indicators
- Carbon fee policy - Obligations for disclosure of sustainability information and carbon information - Raising customer sustainability awareness - Energy cost volatility risk - Stakeholders are demanding greater carbon reduction and climate governance - Average temperatures are rising - Corporate image - Use low-carbon energy	Carbon Management and Reduction Targets	Assessment follows the 2050 net-zero emissions pathway	Ongoing assessment of carbon fee impact: It is estimated that by 2030, charging at 1,800 NTD per metric ton of carbon emissions will generate a potential operating cost of about 1.78 million NTD.	Continuously adjusting the net-zero pathway (expected to increase in mid- to long-term costs under this scenario)	Ongoing assessment of differences in carbon fee impacts across regions (approximately 55 USD/ton in 2024 under the U.S. Clean Practices Act)	Following the domestic net-zero emission pathway	- Focusing on the Ministry of Environment's announcement of carbon fee assessments and optimization of internal carbon pricing mechanisms - Carbon reduction of 28% by 2030, RE20 by 2030, and 38% reduction by 2035
		Medium-term domestic and international compliance efforts are gradually intensifying	Continuously evaluate domestic and international regulations, assess the expansion of disclosure items and the resulting operational administrative costs	Regional compliance varies greatly	Different countries have varying requirements for intensity, so carbon fees and assurance fees are continuously evaluated	Comply with domestic regulations	Focus on complying with domestic regulations and requirements from domestic and international suppliers
		International supply chain RE100 transformation requirements	Conduct a renewable energy requirements trial assessment	The widening gap in energy prices across regions may affect energy expenses at overseas subsidiaries	Continue to assess the differences and price fluctuations between the U.S. and South Africa	Taiwan's energy prices continue to rise, prompting companies to evaluate whether to generate green electricity independently or purchase it externally	Conduct strategic analysis of enterprise electricity costs
		For details, please refer to Physical Risk					

Note: STEPS refers to current policy scenarios, with warming projections referenced from IEA WEO 2025; Fragmented World refers to fragmented world scenarios, based on NGFS's latest climate risk framework

MetaAge Sets Management Actions and Metrics Based on Each Scenario (continued)

2025 Identify Risks/ Opportunities	Manage Projects	NZE / Net Zero 2050		STEPS / Fragmented World*Note		CPS/Current Policies	
		Action and Context	Management Measures and Indicators	Action and Context	Management Measures and Indicators	Action and Context	Management Measures and Indicators
• Raising customer sustainability awareness • Upstream suppliers face rising risks of climate transition costs • Competition for agency rights for low-carbon products • Stakeholders are demanding greater carbon reduction and climate governance • Average temperatures are rising • Opportunities for low-carbon products and services	Green Operations	• Clients demand increased pressure on sustainable supply chains	• Suppliers maintain a 100% pass rate for sustainability	• Due to differing requirements among regional customers, the cost of medium- and long-term transformation for enterprises has risen sharply	• Frequently conduct regional market analyses	• Meet customer sustainability requirements at every stage	• Meeting customer sustainability needs, maintaining good customer relationships, and ensuring a 100% pass rate for suppliers
		• Introducing green logistics benefits	• Some international shipments using DHL will see an 18.1% reduction in WtW emissions by 2025 due to the adoption of GoGreen Plus (SAF) compared to the reference scenario.	• Cross-border logistics rates fluctuated, and warehousing, storage, and transportation costs increased	• By 2025, ensure global warehouse coverage reaches 85% and increase regional insurance clauses for risk transfer	• Continuously monitoring cargo transportation conditions across various regions	• Continuously monitor and implement a policy of continuous supply
		• Actively expanding into cloud applications and on-premises cloud migration markets, continuously providing integrated low-carbon product services	• Continue to promote cloud application product lines, with low-carbon service revenue targets of NT\$500 million~NT\$600 million from 2028~2030 • Low-carbon products – cloud applications generated approximately NT\$872 million in revenue, with an annual growth rate of 20.36%.	• To meet the needs of various regional markets, cloud integration solutions have been launched	• Continuously assessing the demand for cloud application markets in various regions	• Continue to monitor changes in market demand for low-carbon products	• Continue to promote the cloud application product line • Continuously evaluating the sales of low-carbon products and integrated solutions
• Stakeholders are demanding greater carbon reduction and climate governance • Renewable energy incentive policy support • Implement environmental and energy-related management systems	Low-carbon Office Environment	• Maintain the renewable energy system and increase the amount of green procurement to achieve the low-carbon office goal	• The scope of green procurement declarations covers branches in Hsinchu, Taichung, and Kaohsiung, with a total declared amount of approximately NT\$2.72 million, representing a 1.8-fold increase compared to last year • In 2026, the ISO 50001 Energy Management System and ISO 14001 Environmental Management System will be implemented	• Regional exchange rates and price markets fluctuate greatly, indirectly affecting corporate financial and operating expenses	• Pay attention to regional exchange rates and price fluctuations	• Continue to participate in government projects for renewable energy, water resources, waste, and low-carbon electricity procurement, and pay attention to green procurement-related regulations	• Focus on green procurement requirements and compliance with energy resources

Appendix

- 1. International Sustainability Disclosure Framework and Indicator Comparison Table**
- 2. Independent third-party Assurance and Verification Statement**



GRI Content Index

GRI 2: General Disclosure 2021

Category	GRI Disclosure	Disclosure Items	The Corresponding Chapter of The Report	Page Number
GRI Disclosure	2-1	Organization details	Company Profile About MetaAge	4 , 6 , 10 , 12
	2-2	Entities included in organizational sustainability reporting	About This Report	4
	2-3	Reporting period, frequency, and contact person	About This Report	4
	2-4	Information restructuring	About This Report	4
	2-5	External assurance / assurance	About This Report	4
Activities and Workers	2-6	Activities, value chains, and other business relationships	About MetaAge Sustainable Operations – Supply Chain and Customer Relationship Management	10-23 , 64 , 68-69
	2-7	Employees	A Happy Workplace – Overview of Employee Structure	72-73
	2-8	Non-employee workers	A Happy Workplace – Overview of Employee Structure	73

GRI Content Index

GRI 2: General Disclosure 2021

Category	GRI Disclosure	Disclosure Items	The Corresponding Chapter of The Report	Page Number
Governance	2-9	Governance structure and composition	Operational Governance – Corporate Governance	41-44
	2-10	Nomination and selection of the highest governing body	Operational Governance – Corporate Governance	41-42
	2-11	The chairman of the highest governing body	Operational Governance – Corporate Governance	41 , 57
	2-12	The highest governance authority plays a role in overseeing impact management	Operational Governance – Corporate Governance About This Report – materiality analysis process and stakeholder consultations	33 , 41 , 44 , 46
	2-13	The person in charge of impact management	Operational Governance – Sustainable Management Framework	29
	2-14	The role of the highest governance body in sustainability reporting	About This Report Operational Governance – Sustainability Management Framework, Materiality Analysis Process, and Stakeholder Agreement	4 , 29 , 33
	2-15	Conflicts of interest	Sustainable Management – Operate with Integrity	57
	2-16	Communicate key major events and complaints	Operational Governance – Corporate Governance Sustainable Management – Complaint and Reporting System Happy Workplace – Complaint Case Response	41 , 60 , 85
	2-17	The collective intelligence of the highest governing body	Operational Governance–Board of Directors Advanced Training	43
	2-18	Performance evaluation of the highest governance body	Operational Governance – Board Performance Evaluation	43-44
	2-19	Compensation policy	Operations Governance–Remuneration Committee A Happy Workplace – Salary Levels and Pension Contributions	44 , 80
	2-20	Compensation determination process	About MetaAge – Senior Executive Compensation and ESG Performance Linkage Mechanism Operations Governance – Remuneration Committee Happy Workplace – Salary Levels	44 , 80
	2-21	Annual total compensation ratio	Happy Workplace – Salary Levels	The annual total salary of the highest-paid individual in the company is classified as organizational confidential

GRI Content Index

GRI 2: General Disclosure 2021

Category	GRI Disclosure	Disclosure Items	The Corresponding Chapter of The Report	Page Number
Strategy, Policy, and Practice	2-22	Statement on the Sustainable Development Strategy	Words from the Chairman About MetaAge – Sustainable Management Framework	5 , 29
	2-23	Policy commitments	Words from the Chairman About MetaAge – Sustainable Management Framework Sustainable Operations – RBA Supply Chain Management A Happy Workplace – Human Rights Protection	64 , 89
	2-24	Incorporate policy commitments	About MetaAge – Sustainable Management Framework Operational Governance – Risk Management Sustainable Management – Supply Chain Screening and Communication A Happy Workplace – Human Rights Protection	29 , 46-49 , 66 , 89
	2-25	Procedures to remedy negative shocks	Regarding MetaAge-Stakeholder Agreement Sustainable Management – Internal Audit Mechanism Sustainable Management – Complaint and Reporting System Sustainable Management – Regulatory Compliance During the Reporting Period Happy Workplace – Complaint Case Response	38 , 60 , 62 , 85
	2-26	A mechanism for seeking advice and raising concerns	Sustainable Management – Complaint and Reporting System Happy Workplace – Complaint Case Response	60 , 85
	2-27	Regulatory compliance	Sustainable Management – Regulatory Compliance During the Reporting Period	58 , 62
	2-28	Membership in the association	About MetaAge – International Initiative Participation	25
Stakeholder Negotiations	2-29	Stakeholder consultation policy	About MetaAge – Materiality Analysis Process and Stakeholder Agreements	31-33 , 38
	2-30	collective agreement	A Happy Workplace – Meeting Communication	85

GRI Content Index

GRI 3: Major Themes 2021

Category	GRI Disclosure	Disclosure Items	The Corresponding Chapter of The Report	Page Number
Guidelines for Deciding on Major Topics	Step 1	Understand the organizational context	About MetaAge – Materiality Analysis Process and Stakeholder Consultations	31
	Step 2	Distinguish between actual and potential impacts		32-37
	Step 3	Assess the significance of the impact		32-37
	Step 4	Prioritize reporting on the most significant impacts		33-34
Major topic Disclosures	3-1	The process for deciding on major topics	About MetaAge – Materiality Analysis Process and Stakeholder Consultations	31-34
	3-2	List of major topics	About MetaAge	33
	3-3	Major topic management	About MetaAge Page Header of Each Chapter	31-38 , 40 , 50 , 56 , 63 , 71 , 90 , 101 , 108

GRI Content Index

Major issues	GRI Disclosure	The Corresponding Chapter of The Report	Page Number
Operating Financial Performance	201-1 Direct economic value generated and distributed by the organization 201-3 Defined benefit obligations and other retirement plans 201-4 Drawn from government financial assistance 203-1 Development and impact of infrastructure investment and support services	Operational Governance – Economic Performance A Happy Workplace – Pension Contributions Social Inclusion	45 , 80 , 101-106
Risk Management	201-2 Financial impacts and other risks and opportunities arising from climate change 403-1 Occupational Safety and Health Management System 403-2 Hazard identification, risk assessment, and accident investigation	Operational Governance – Risk Management Environmental and Climate Governance – Scenario and Potential Financial Impact Assessment A Happy Workplace – Occupational Safety and Health	48 , 90-94 , 122-125
Corporate Governance and Integrity in Business Practices	205-2 Communication and training on anti-corruption policies and procedures 206-1 Legal actions against anti-competitive conduct, antitrust, and monopolistic conduct	Sustainable Management – Integrity in Business Practices, Supply Chain and Customer Relationship Management	59 , 61 , 62 , 64-66
Information Security and Personal Data Privacy Protection	418-1 Complaints confirmed as invasion of customer privacy or loss of customer data	Operational Governance – Development Plan for Information Security and Personal Data Privacy Protection	50 , 54
Customer Relationship Management	416-2 Incidents involving violations of health and safety regulations related to products and services 417-2 Incidents of failure to comply with regulations related to product and service information and labeling	Sustainable Management – Operate with Integrity	62
Talent Attraction and Retention	202-1 The ratio of standard salaries for grassroots staff by gender to the local minimum wage 202-2 The proportion of local residents employed as senior management 401-1 New and departing employees 401-2 Benefits provided to full-time employees (excluding temporary or part-time staff). 401-3 Parental Leave 403-3 ~ 403-9 Occupational Safety and Health 405-1 Diversity of governance units and staff 406: No discrimination	A Happy Workplace – Salary Levels, Employee Job Grades, and Gender Distribution Ratio A Happy Workplace – Occupational Safety and Health	42 , 60 , 74 , 75 , 80 , 81 , 84 , 89 , 90-96
Talent Cultivation and Development	404-1 The average number of training hours per employee per year	A Happy Workplace – Talent Development	52 , 76-77

GRI Content Index

Other disclosure topics	GRI Disclosure	The Corresponding Chapter of The Report	Page Number
Supplier Sustainability Management	204-1 Proportion of procurement expenditure from local suppliers 308-1 Use Environmental Standards to Screen New Suppliers 414-1 Use social criteria to screen new suppliers	Sustainable Operations – Supply Chain and Customer Relationship Management	63-67
Climate Change Strategies and Actions	1-2 Financial impacts and other risks and opportunities arising from climate change 305-1 Direct (Scope 1) greenhouse gas emissions 305-2 Indirect (Scope 2) greenhouse gas emissions from energy 305-3 Other Indirect (Scope 3) Greenhouse Gas Emissions 305-4 Greenhouse Gas Emission Intensity 305-5 Greenhouse Gas Emission Reduction	Environmental and Climate Governance	48, 122-125 110, 112-113

SASB Disclosure Index

Table 1. Sustainability Disclosure Topics & Metrics

Software & IT Services

Facing Aspect	Indicator Code	Indicator Name	Pages/Explanation	Page Number
The Environmental Footprint of Hardware Infrastructure	TC-SI-130a.1	(1) Total energy consumption (2) Percentage of grid electricity and (3) Percentage of renewed energy	(1) 9,055.24 GJ (2) 95% (3) 7.96%	114
	TC-SI-130a.2	(1) Total water withdrawal, percentage in areas with high or extremely high baseline water pressure; (2) Total water consumption, as a percentage in areas with high or extremely high baseline water pressure	(1) Total annual water consumption: 9.23 thousand cubic meters (9,228.75 kWh); 0% is located in areas with high or extremely high water pressure; (2) The operational sites of MetaAge, Global Intelligence Network, MetaGuru Digital, and Epic Cloud are offices and general warehouses, with tap water as the main water source. All wastewater from offices and warehouses is fully discharged into the municipal sewage system, with no independent wastewater metering; The evapotranspiration of condensate in air conditioning systems and machine rooms is extremely low. Therefore, our company discloses water intake as equivalent to water consumption; 0% is located in areas of high or extremely high water pressure.	114 , 128
	TC-SI-130a.3	Discussion on strategic planning to integrate environmental considerations into data center requirements	Please refer to the carbon reduction targets and IT system energy savings	110 , 115
Data Privacy and Freedom of Speech	TC-SI-220a.1	Descriptions of policies and practices related to precision advertising and user privacy	Our company's user privacy management policy is based on principles such as minimizing data collection, restricting purposes, transparent notification, and user control. Data sources include (1) interest classifications provided by the advertising platform based on anonymized behavioral data, and (2) survey information voluntarily completed by customers during the event, used for content push and customer service. Cross-platform tracking or data sales are not conducted. Data lifecycle management includes: obtaining data through cookie consent or explicit provision at the time of collection; Use is limited to the original purpose; Retention is generally maintained for three years, with encryption and permission control; Disclosure is limited to user consent, outsourced vendors, or legal requirements; Seal after the expiration of the deadline. Minimization and security controls are implemented at every stage to reduce privacy risks of misuse or overuse of personal data. Personal Data Privacy Protection: For more information, please refer to the chapter on Operational Governance - Information Security and Personal Data Privacy Protection .	54
	TC-SI-220a.2	The number of users whose information is used for secondary purposes	0 people. Customer data is used solely for service provision and maintenance, and will not be used for other purposes without consent, nor will it be sold, rented, or shared; At each stage of the lifecycle, privacy risks are reduced according to the principles of minimization and purpose constraints.	54
	TC-SI-220a.3	Total monetary losses caused by legal proceedings related to user privacy	0 yuan. No user privacy-related lawsuits or fines have occurred, resulting in zero monetary losses.	-
	TC-SI-220a.4	(1) The number of times law enforcement requests user information, (2) The number of users whose information is requested, and (3) The percentage of disclosures that resulted in disclosure	Our company did not receive any requests from law enforcement agencies for user information during the reporting year, so all related indicators are zero: the number of requests is 0, the number of users involved is 0, and there is no information disclosure (0%).	-
	TC-SI-220a.5	List of countries whose core products or services are affected by government supervision, blocking, content filtering, or censorship	Our company's products and services have not been subject to government, judicial, or law enforcement requirements or regulations for supervision, review, or blockade, so there is no relevant affected list.	-

SASB Disclosure Index (continued)

Table 1. Sustainability Disclosure Topics & MetricsSoftware & IT Services

Facing Aspect	Indicator Code	Indicator Name	Pages/Explanation	Page Number
Data Security	TC-SI-230a.1	(1) Total number of data breaches (2) Percentage of personal data breaches (%) (3) Total number of affected users	No data breaches occurred this year, with a total data breach count of 0, a personal data breach rate of 0%, and a total of 0 affected users.	54
	TC-SI-230a.2	A description of methods for identifying and addressing data security risks (including using third-party cybersecurity standards).	MetaAge conducts regular cybersecurity vulnerability assessments and penetration testing to identify and address potential security risks. The Company also utilizes Security Operations Center (SOC) monitoring mechanisms and Endpoint Detection and Response (EDR) behavioral analysis tools to detect abnormal activities in real time. Dedicated cybersecurity personnel are responsible for continuous monitoring, incident assessment, and risk management to strengthen information security resilience. To enhance cybersecurity governance, MetaAge adopts internationally recognized information security frameworks and standards, including: NIST Cybersecurity Framework (NIST CSF), covering five core functions—Identify, Protect, Detect, Respond, and Recover—to strengthen cybersecurity risk management capabilities, and ISO/IEC 27001, establishing and maintaining an Information Security Management System (ISMS) in accordance with international standards to ensure systematic information security governance. For further details, please refer to the Operations Governance – Information Security and Personal Data Protection section of this report. See also Operations Governance – Information Security and Personal Data Privacy Protection	50-54
Recruiting and Managing a Global, Diverse, and Skilled Workforce	TC-SI-330a.1	Percentage of employees requiring work visas	1.07%	-
	TC-SI-330a.2	Employee investment percentage	Since 2021, MetaAge has conducted an annual employee satisfaction survey to better understand employee perspectives and workplace experience. In 2025, the survey achieved a response rate of 71.5%. Employee engagement is assessed based on the average scores of three core dimensions: collaboration, organizational commitment, and sense of achievement at work, with an overall score of 8.03 out of 10 in 2025. Both employee satisfaction and engagement results exceeded industry benchmarks, reflecting the effectiveness of the Company's workplace initiatives. MetaAge continues to optimize employee benefits and the working environment to foster a positive and supportive workplace culture. For detailed survey results, please refer to the Happy Workplace - Employee Satisfaction Survey .	86
	TC-SI-330a.3	(a) Percentage of representation of (1) gender and (2) diverse groups among (a) senior management, (b) non-senior management, (c) technical staff, and (d) all other employees	Please refer to the Happy Workplace section for statistical results	74

SASB Disclosure Index (continued)

Table 1. Sustainability Disclosure Topics & MetricsSoftware & IT Services

Facing Aspect	Indicator Code	Indicator Name	Pages/Explanation	Page Number
Intellectual Property Protection and Competitive Behavior	TC-SI-520a.1	Total monetary losses caused by legal proceedings related to anti-competitive conduct regulations	During the reporting period, the Company did not engage in any legal proceedings, investigations, or penalties related to anti-competitive conduct regulations, so the total related monetary loss was zero.	62
Management Comes from Technical Interruptions	TC-SI-550a.1	(1) Performance issues and (2) Number of service interruptions; Total customer downtime	N/A (not applicable). The response is as follows: Since our company is a cloud service reseller, actual service availability and performance are operated and supported by the original manufacturer. Therefore, this indicator is not within the scope of direct control by our company and is considered inapplicable in practice.	16
	TC-SI-550a.2	A description of business continuity risks related to business interruptions	Company operations may face risks of technical disruptions such as equipment failures, program errors, or cyberattacks. To mitigate the impact of operational interruptions, the company has implemented a high availability (HA) architecture and offsite redundancy, and strengthened cybersecurity measures to enhance system resilience. Currently, on-premises systems mainly provide gateway-related services, while most core businesses have adopted SaaS models and migrated to the cloud, supporting critical operations with redundancy and reliability provided by cloud providers. The overall architecture can reduce the impact of operational interruptions and potential loss risks.	50-54

Table 2. Activity Metrics

Indicator Code	Indicator Name	Explanation
TC-SI-000. A	(1) Number of licenses or subscriptions, (2) Percentage of cloud infrastructure	Our company mainly focuses on agency and resale of cloud products, and our business model differs from that of pure software developers. According to the SASB indicator spirit, our company only counts products classified as "full subscription" and excludes usage-based or subscription/mixed-usage services. By 2025, a total of 12 major 100% subscription brands will generate approximately NT\$2.3 billion in related revenue (about 17% of annual total revenue). Among these, about 16% of these products are cloud-based.
TC-SI-000. B	(1) Data processing capability, (2) Outsourcing percentage	(1) Total 784GHz processing capacity (2)49% cloud
TC-SI-000. C	(1) Data storage volume, (2) Outsourcing percentage	(1) Total 33.8TB storage (0.0338 PB) (2)59.2% cloud

TCFD Mapping Table

Facing Aspect	Indicator Code	Indicator Name	Pages/Explanation	Page Number
Governance	TCFD_1 (a)	The board's governance of climate issues	Environmental and Climate Governance	109
	TCFD_1 (b)	Management evaluation and management in climate governance	Operational Governance - Corporate Governance	109
Strategy	TCFD_2 (a)	The company's short-, medium-, and long-term climate-related risks and opportunities	Environmental and Climate Governance	120-121
	TCFD_2 (b)	The impact of climate issues on the company's business model, strategy, and financial planning	Environmental and Climate Governance	122-125
	TCFD_2 (c)	Analysis of Disaster Potential Scenarios	Environmental and Climate Governance	127-129
Risk Management	TCFD_3 (a)	Climate Risk Identification Process	Environmental and Climate Governance	120
	TCFD_3 (b)	Risk management and assessment processes	Environmental and Climate Governance	120-121
	TCFD_3 (c)	Climate risk positioning	Environmental and Climate Governance	120-121
Indicator Targets	TCFD_4 (a)	Disclosure indicators for climate risks and opportunities	Environmental and Climate Governance	131-133
	TCFD_4 (b)	Greenhouse gas emissions disclosure	Environmental and Climate Governance	112-113
	TCFD_4 (c)	Product and organizational adaptation and mitigation measures	Environmental and Climate Governance	110, 115-116

United Nations Sustainable Development Goals (SDGs) Reference Table

SDGs	Sub-item indicators	MetaAge Implementation Plan	The Corresponding Chapter of the Report	Page Number
	1.4 Equality of rights to ownership, basic services, technology, and economic resources	MetaAge partners with non-profit organizations serving various groups, leveraging corporate power to address IT hardware needs while playing a key role in technology empowerment and education. The Charity Computer Donation Program will donate a total of 375 second-hand computers in 2024-2025.	Social Inclusion	104-106
	3.4 Reduce mortality from non-communicable diseases and promote mental health 3.8 Achieve universal health coverage	- Parental leave is provided, and a comprehensive return system is planned. In 2025, there will be 5 people applying for parental leave. The expected number of employees returning to work that year is 3, but the actual number of employees returning to work is 1. Since 2021, except for 1 person in 2023 who did not actually return to work, the reinstatement rate in all other years has reached 100%. - MetaAge cares about employees' physical and mental health, offering free health checkups and various vaccinations every two years. We also offer a wide range of wellness services, including physician on-site consultations, professional medical staff, maternal care, health promotion seminars, stress relief classes, and employee massages.	Happy Workplace	84 , 95-99
	4.4 Enhance the skills and abilities of youth and adults	- The 21st-25th STP Seed Talent Training Program is now in its third year sponsored by MetaAge, with a total of 720,000 NTD in sponsorship and a total of 100 university students nurtured. - Promoting the Charity Computer Donation Program and AI Awareness Education Courses to Enhance Technology and AI Skills for Students in Remote Areas, with the project achieving an SROI of 7.017. - The company promotes professional skills and digital competency development for employees, providing comprehensive development resources to enrich and smooth employee learning and development. By 2025, employees will receive a total of 15,056 hours of training, with an average of 23 hours of training per person. In 2025, there will be a total of 72 external application cases, amounting to about 420,000 NTD. There were 28 external training applications, totaling about 880,000 NTD.	Happy Workplace Social Inclusion	76-77 , 102-106
	5.1 End all discrimination against women 5.5 Ensure full participation in leadership and decision-making	MetaAge (including Global Intelligence Network, MetaGuru, and Epic Cloud) offers smooth employment channels and emphasizes gender equality. By 2025, the gender ratio among employees will reach 1:1 (327 males, 328 females). Both senior and middle management positions include female members, who are representative in both senior and middle management. Women account for 49.02% of senior managers, supporting SDGs 5.1 and 5.5.	Happy Workplace	72-74
	6.5 Implement comprehensive management of water resources	By 2025, MetaAge and its Taiwan subsidiaries will complete 100% site water resource inventory, confirming that 0% are located in areas of water stress, and will continue to conduct inventory and management actions in response to SDG 6.5.	Environmental and Carbon Management	114

United Nations Sustainable Development Goals (SDGs) Reference Table

SDGs	Sub-item indicators	MetaAge Implementation Plan	The Corresponding Chapter of the Report	Page Number
	8.2 Diversification, innovation, and upgrading of economic productivity 8.6 Promote youth employment, education, and training	MetaAge supports SDG 8.5's goal of achieving universally productive employment and equal pay by 2030 through a comprehensive compensation system, approximately 3% increases in salaries and bonuses by 2025, and fair and indiscriminate treatment; Promote corporate internship programs to foster future employability among university students. Through the 2025 internship program for 19 youth, respond to SDG 8.6: "Promote youth employment, education, and training." We will continue to maintain ISO 45001 occupational safety management and zero occupational accident goals to implement SDG 8.8: "Protecting Workers' Rights and Promoting a Safe Work Environment."	About MetaAge Operational Governance Happy Workplace	78 , 80 , 90-99
	9.1 Developing sustainable, resilient, and inclusive infrastructure 9.4 Upgrading all industries and infrastructure to achieve sustainability	- MetaAge helps customers enhance the stability and resilience of their IT architectures to support economic development (SDG 9.1). By 2025, it will continue to promote cloud applications, achieving low-carbon products—cloud application revenue of NT\$872 million, a year-on-year increase of 20.36%; - The company's own IT data center is enhancing energy efficiency through cloud integration. From 2020 to 2025, it is expected to save 348,000 kWh of electricity, reducing on-site equipment energy consumption, while installing self-generated solar energy to enhance infrastructure sustainability. The overall action responds to SDG 9.4: "Enhance sustainability and energy efficiency by 2030."	Environmental and Carbon Management	115 133
	10.1 Reducing income inequality 10.2 Promote universal social, economic, and political inclusion 10.3 Ensure equal opportunity and eliminate discrimination	MetaAge supports SDG 10.1 with an annual wage increase of about 3% and starting salaries above the minimum wage, and promotes SDG 10.2 through a gender-neutral fair employment policy (by 2025, 7 foreign employees and 2.14% of disadvantaged groups). Through human rights policies prohibiting discrimination and implementing a uniform pay system, SDG 10.3 is implemented.	A happy Workplace Social Inclusion	74 , 80-89
	11.3 Inclusive and sustainable urbanization 11.6 Reduce the environmental impact of cities	MetaAge conducts energy, water, and waste inventory measures, and increases renewable energy usage through self-installed solar facilities and purchased green electricity, aiming for 7.99% of renewable energy usage by 2025. In accordance with TCFD, it conducts climate risk and opportunity management, planning a carbon reduction pathway with 20% renewable energy by 2030, 28% reduction in Scope 1 and 2 carbon emissions, and 38% reduction by 2035. This aims to enhance operational resilience and resource efficiency while minimizing environmental impact, effectively responding to SDG 11.3 and SDG 11.6.	Environmental and Carbon Management	108-133

United Nations Sustainable Development Goals (SDGs) Reference Table

SDGs	Sub-item indicators	MetaAge Implementation Plan	The Corresponding Chapter of the Report	Page Number
	12.5 Significantly reduce waste generation 12.6 Encourage companies to adopt sustainable practices and sustainability reporting 12.7 Promote sustainable public procurement practices	• Among MetaAge's main suppliers, six are RBA members, while the remaining suppliers continuously promote RBA and environmental management requirements throughout the procurement process and ensure that products containing restricted or prohibited substances are not offered. • The company promotes resource reduction and reuse in line with SDG 12.5 through digitalization of administrative processes. • In 2025, the scope of general affairs green procurement declarations will be expanded to include branches in Hsinchu, Taichung, and Kaohsiung, with a total declared amount of approximately 2.72 million NTD, a 1.8-fold increase from last year, reflecting the sustainable procurement spirit of SDG 12.7. Additionally, through donations at second-hand clothing auctions, office energy saving, and sustainability initiatives, employee environmental awareness is raised. • Annually, we regularly disclose sustainability and climate-related information to support SDG 12.6, encouraging companies to adopt sustainable practices and disclosures.	Sustainable Operations Environmental and Carbon Management Supply Chain and Customer Relationship Management	67 , 120-133
	13.1 Strengthen disaster resilience and adaptation capacity to climate disasters	• Risk management procedures are used to identify and assess risks, and corresponding strategies and management measures are developed. • Implementing TCFD to analyze the financial impact of climate risks and opportunities on companies.	Operational Governance Environmental and Carbon Management	120-133
	16.5 Significantly reduce corruption and bribery 16.6 Establish effective, accountable, and transparent systems 16.7 Ensure responsive, inclusive, and representative decisions	• By 2025, MetaAge will conduct 100% anti-corruption and human rights training, hold 4 labor-management meetings, have zero corruption and cybersecurity incidents annually, hire 2.14% of vulnerable groups, and establish comprehensive complaint and unlawful abuse prevention mechanisms, strengthening governance transparency and non-discrimination systems, specifically responding to SDGs 16.5, 16.6, 16.7, and 16.b.	Operational Governance Sustainable Operations Happy Workplace	54 , 56-62
	17.16 Strengthen global sustainable development partnerships	• Based on the principles of honest business practices and business integrity, we have established various corporate governance-related laws and management measures, strictly adhering to laws and business ethics to maintain the trust of customers and stakeholders to achieve sustainable operations. • Participate in domestic and international sustainability-related initiatives such as RBA and CDP. • Collaborate with over 50 global brands to enhance technical exchange.	Sustainable Operations About MetaAge	11 , 13 , 19-21 25 , 64-67

Independent Third-party Assurance and Verification Statement

The Sustainability Report

 獨立機構保證聲明書 致：邁達特數位股份有限公司之利害關係人 簡介及工作目標 台灣國際品保驗證股份有限公司（以下簡稱台灣國際）受邁達特數位股份有限公司之委託，執行2025 邁達特永續報告書之獨立公正第三方的評估及查證。本保證聲明適用於涵蓋在下述工作範圍之內之相關資訊。 本資訊及其呈現於2025 邁達特永續報告書之內容由邁達特數位股份有限公司管理層全權負責；台灣國際並未參與此報告書的編定工作。我們的職責在於為其內容提供獨立保證。我們的目標是為邁達特數位股份有限公司的利害關係人提供保證，確保報告資訊的準確性、可靠性和客觀性，並滿足對企業及其利害關係人而言重要的議題。 工作範圍 我們的工作範圍僅限於為永續報告書報告期（2025 年 1 月 1 日至 2025 年 12 月 31 日）內的 AA1000 實質性原則及績效數據提供保證。在下述章節所列之限制與排除條件的前提下，我們的審查包括： 2025 邁達特永續報告書中所含數據與資訊； - 用於收集、分析及審查報告資訊之基本報告系統和過程的適當性與穩健性； - 評估報告書相對於AA1000 實質性原則（2018）的主要原則： - 包容性 - 重大性 - 回應性 - 衡量性 - 評估報告書相對於GRI永續性報導標準（GRI Sustainability Reporting Standards）中所定義之利害關係人包容性、永續性的脈絡、重大性、完整性、平衡性、可比較性、準確性、時效性、透明性及可靠性的原則。 報告原則 2025 邁達特永續報告書的編制是參考GRI（Global Reporting Initiative）、TCFD（Task Force on Climate-Related Financial Disclosures）和SASB（Sustainability Accounting Standards Board）等有關之最佳實踐報告原則，以及邁達特數位股份有限公司內部制定用於追蹤和監測其 ESG（環境、社會、公司治理）績效目標進度的規定。 限制與排除 我們的工作排除以下內容： Bureau Veritas Certification (Taiwan) Co., Ltd. 1/4 15 April 2025	 - 財務數據，包括計算永續報告書訊息所使用的財務數據，已經由外部會計師審核，我們在工作範圍內不願其準確性。這包括但不限於任何與產量、銷售、收入、薪酬、付款和財務投資相關的描述； - 課堂實體績效數據已經由邁達特數位股份有限公司委託之查證單位查證，我們在工作範圍內不願其準確性；惟查證過程確切之位置或標準數據，係依據邁達特數位股份有限公司適定查證機構於2025/3/10提供之ISO 14064-1 參照品，得到final ISO 14064-1 意見書(Option)。 - 本次 ESG 保證中之 GHG 查證範圍係邁達特數位股份有限公司及其台灣子公司聚上雲股份有限公司、政進國際資訊股份有限公司及達達數位股份有限公司。永續報告中如包含的範圍外其他 10 家公司（含台灣及海外據點）之 GHG 資訊，該等資訊不在本次 ESG 保證範圍內。查證範圍亦適用於社會資訊、ISO 14064-1 查證範圍及其相關 GHG 盤查報告屬另一個獨立查證交付物，亦不改變本次 ESG 保證範圍及查證結論。 - 超過報告期或範圍外活動的相關資訊； - 公司立場聲明（包括任何意見、信仰、願景、期望、目標或未來意向的表述），以及任何邁達特數位股份有限公司或第三方的敘事或語言； - 永續報告書中連結的外部網站或文件的内容，以及其他邁達特數位股份有限公司實體或合資企業的國家或營運單位特定報告； - 任何邁達特數位股份有限公司建立和傳達的願景的、承諾和目標的適當性；及 - 邁達特數位股份有限公司採用的定義和任何內部報告準則的適當性。 需要注意下列限制： 我們的工作僅限於邁達特數位股份有限公司總部的活動，邁達特數位股份有限公司在此簽署和核對其市場、營運國家、供應商和其他第三方提供的數據。報告數據的可靠性取決於市場和現場單位的數據收集流程和監測保障的準確性，這不在本次查證範圍內。 中度保證等級僅限於對永續報告書中以風險為基礎選定的樣本資訊，以及其所涉及之相關限制。 查證 永續報告書的編制與呈現由邁達特數位股份有限公司管理層全權負責。台灣國際並未參與此永續報告書的編定工作。我們的責任在於： - 根據 AA1000 標準提供中度保證等級，確保永續報告資訊的準確性、可靠性和客觀性； - 根據執行的保證程序及獲得的證據，形成獨立結論；及 - 向內部報告中向邁達特數位股份有限公司管理層報告我們的詳細結論和建議。 評估標準 保證過程依據AA1000 認證標準（AA1000AS v3）類型2 中度保證等級的要求執行。 Bureau Veritas Certification (Taiwan) Co., Ltd. 2/4 15 April 2025	 工作執行摘要 台灣國際執行下列活動，以作為獨立保證的一部分： - 訪談邁達特數位股份有限公司相關人員； - 審查邁達特數位股份有限公司所產生的文件證據； - 在抽樣基礎上稽核邁達特數位股份有限公司之績效數據； - 現場訪視位於台灣長1個園區(台北市)； - 評估內部數據收集、整合、分析和報告的系統、流程和控制的設計，包括評估所做設計、使用內部資訊和報告準確的機會性； - 評估2025 邁達特永續報告書揭露呈現的資訊，確保與保證的資訊一致。 我們的工作係依據Bureau Veritas對永續報告書外部保證標準程序與指南執行，基於現行最佳實務之獨立保證。 本次工作的規劃及執行方向是提供合理，但非絕對的保證，我們相信此為我們的結論提供合理的基礎。 我們的發現 依據我們方法的基礎及上述活動，我們的意見如下： 2025 邁達特永續報告書所包括的資訊及數據均為準確，可靠且無重大誤解或錯誤陳述； - 報告對邁達特數位股份有限公司於報告期間的活動提供了公平的陳述； - 資訊以清晰、容易理解及可獲取的方式呈現，使讀者對邁達特數位股份有限公司於報告期間的績效及狀態能作出平衡的意見； - 報告適當的反映了組織其運作對AA1000 認證標準 v3 中包容性、重大性、回應性及衡量性原則的依循與執行。詳如下述： - 邁達特數位股份有限公司已建立適當的系統以蒐集、整合及分析相關資訊。 AA1000 實質性原則（2018）建議 包容性 邁達特數位股份有限公司已建立與主要利害相關人合作的過程，包括客戶、員工和供應商，並在2025年展開了一系列正式的利害相關人活動，涉及經濟、社會和環境等一系列重大主題。 重大性 該報告書能明邁達特數位股份有限公司所關注環境、社會和經濟等議題為最重大的議題，重大主題的識別既考慮了風險的內部評估，也考慮了企業的機會，以及利害相關人的觀點和關注點。 回應性 Bureau Veritas Certification (Taiwan) Co., Ltd. 3/4 15 April 2025	 邁達特數位股份有限公司對於所做出的重大主題做出回應，報告亦展現組織據此所擬定的政策、目標及績效目標表。報告所展現的資訊足以提供利害相關人一個合理的基礎以做出決策。 衡量性 邁達特數位股份有限公司的管理系統監督、量測並對其行動如何影響其更廣泛的主題系統負責。 持續發展的關鍵建議 基於已執行的工作，我們建議邁達特數位股份有限公司考慮下列： 組織組織對非重要利害關係人之溝通事項，亦可列入永續議題調查對象，此將有助於組織進行整合回應。（回應性） 獨立、公正性及能力的聲明 Bureau Veritas 是一家專精於品質、健康、安全、社會及環境管理的獨立專業驗證公司，超過195 年的歷史中提供獨立保證服務。 保證團隊在執行環境、社會、道德及健康安全資訊、系統及過程單元的保證具有豐富的經驗，且充分理解Bureau Veritas永續報告書保證的標準方法。 Bureau Veritas在整個企業中執行邁達特以促進成員在日常活動中維持高道德標準。我們在防止利益衝突方面特別努力。 保證團隊的成員與任何人和邁達特數位股份有限公司有商業關係，其主管或經理排除在本次指派的要求之外，我們獨立地執行本次查證，無利益衝突事件發生。 Bureau Veritas Certification Taiwan 台灣國際品保驗證股份有限公司 台北市松山區南京東路四段163號3樓B室 2026年4月7日 技術審查人員：劉志浩 <i>Chao Liu</i> 日期: 2026/4/7 查證人員：王景政 <i>Wang Jingzheng</i> 日期: 2026/4/7  AA1000 Licensed Report 000-76/V3-CQMMN Bureau Veritas Certification (Taiwan) Co., Ltd. 4/4 15 April 2025
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ISO 14064-1

TUVNORD

意見書

組織型溫室氣體查驗意見書

報告年份

114064 臺北市內湖區內湖路 1 段 516 號 10 樓

報告內容

報告日期

報告人

ISO 27001:2022

Certificate TW23/00000345 / 證書 TW23/00000345

Metaage Corporation

邁達特數位股份有限公司

10F, No. 516, Sec. 1, Neihu Rd., Neihu Dist., Taipei City 11463, Taiwan (R.O.C.)

SGS

L. Moran

SGS United Kingdom Ltd

TCIC

ISO 27701:2019

CERTIFICATE

ARES

啟迪國際資訊股份有限公司

台北市內湖區內湖路一段516號11樓

管理體系符合

ISO/IEC 27701:2019

驗證範圍

驗證日期

證書編號

證書有效期

批准

ARES International Certification Co., Ltd.

ISO 45001:2018

Certificate TW23/00000237 / 證書 TW23/00000237

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SGS

Jonah U. Hall

SGS United Kingdom Ltd

UKAS

IAF

A stylized illustration of a sustainable city. In the foreground, there are green hills with a winding path, trees, and bushes. A small house with solar panels on its roof is situated on the left. In the middle ground, a cluster of modern skyscrapers stands on a hill, with blue lines representing data or energy connections rising from them. To the left of the city, there are two large white wind turbines and several solar panels. The background features a large, light blue sun or moon in a pale blue sky with a few birds flying. The overall theme is environmental sustainability and green technology.

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